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REFERENCE AND THE EXPEDITION

UNITED KINGDOM

BY HENRY J. W. L. J. J.

LONDON

AT THE OFFICE OF THE SECRETARY OF STATE FOR THE COLONIES

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THE

REVENUE AND THE EXPENDITURE

OF THE

UNITED KINGDOM.

BY SAMUEL WELLS, ESQ.,

BARRISTER AT LAW.

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LONDON :

PRINTED FOR THE AUTHOR,
BY MILLS, JOWETT, AND MILLS, BOLT-COURT, FLEET-STREET.

TO BE HAD OF ALL BOOKSELLERS.

MDCCCXXXIV.

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THE following work had its origin in the anxious desire of the author to obtain a seat in the House of Commons, for which he unsuccessfully struggled under the most painful difficulties and deprivations. The honour was not sought from motives of vanity or ambition, but with the view of using his exertions where they would be most efficient, and to stay the destroying system of taxation, which he long since foretold must undermine, and finally destroy, all the institutions of the kingdom. Neither delight nor satisfaction is felt by him in perceiving that these predictions are daily and hourly hastening to their fulfilment.

To perform the duties of a legislator, it is not sufficient to be acquainted with the intrigues of party, expert in the science of parliamentary tactics, or prompt and cunning in debate. These attainments will not obtain the revival of the prosperity of the United Kingdom, without an accurate knowledge of the real cause of its decline. The author, therefore, has devoted himself to the study of our fiscal institutions, in order to acquire a knowledge of our finances, not through a mass of figures dovetailed at Whitehall, but from writers of other days, and from careful researches through the Statute Book. The result of his labours he now submits to the serious consideration of the people. This volume will, he hopes, afford some useful information, and tend to dispel mystification; while he has the vanity to think that he has produced a work such as had no previous existence, namely, a useful manual for the guidance of every uninitiated, if not every experienced Member of Parliament, in questions relating to the revenue and expenditure of the country.

6, *Sergeant's Inn, Fleet-street,*
May 6, 1834.

ERRATA.

Page 55, for 9 Geo. IV. c. 9, read—corrected subsequently in a Note, page 487.

Line 5, for National Debt read Sinking Fund.

In Note at page 61, for 2 read 12.

Page 64, for CHAPTER VI. read CHAPTER IV.

Page 91, insert of Mr. Porter's *between the words tables and being*.

Page 134, for John read Joseph Royle, Esq.

Page 258, for Lord Douglas read Lord Dunglas.

There will doubtless appear many other errors, and it is hoped the reader will correct the above in his copy before it is perused.

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INTRODUCTION.

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WHEN his Majesty's Whig Administration undertook the labours and responsibilities of office, whilst every state in Europe resounded with the tramp of gathering armies, and every arrival from the Continent brought to our shores the din of warlike preparation, they made it a boast and a pledge to the country, that happen what might they *would have peace for England*. Many attribute this resolve to statesman-like wisdom and a thrifty regard for the public purse. But present peace may be purchased at the price of present honour and future security. The man who will submit to be menaced to-day, must expect to be kicked to-morrow, and cudgelled the day after, until finally he endures the full measure of all those ills which, by a tame and unoffending

demeanour in the first instance, he sought to postpone or avoid. And so, if we look on whilst a neighbour is trampled upon by a superior power, our acquiescence may invite a similar aggression upon ourselves. The Whig Cabinet of his present Majesty, however, did only what a Tory Administration must have felt themselves constrained to do, when they resolved upon purchasing a continuance of peace at the price of all that Englishmen had been accustomed to connect with national glory. They knew that the sinews of war would be wanting in any new contest ; they knew that the national resources were too deeply mortgaged by the extravagant cost of past achievements not to limit all future efforts, so long as the pressure lasted, to a mere defence of our frontiers from actual aggression ; they felt the full force of that declaration of Lord Brougham, that “ England was bound in recognizances to the amount of eight hundred millions to keep the peace ;” and they knew that as long as our overwhelming national debt continued, so long would it speak in a voice of thunder to the King of England and his Government, “ You cannot go to war.” They accordingly adopted and pursued a peace policy, whilst the ambitious and unfettered powers of the Continent have been prosecuting successful schemes of aggrandizement. In these latter days we have seen successive administrations look tamely on whilst France overran the Peninsula, and, in defiance of all remonstrance, hold possession of her strong places for years ; and again, whilst the same power, in pursuance of a long meditated scheme of ambition, proceeded by means of fraud and force to open a new inlet to colonization, and establish a permanent dominion over the northern shores of Africa. In times past, a hostile irruption and settlement on the border of the Thames would scarcely have awakened greater alarm, than the establishment of ports and arsenals by our great European rival on the shores of Africa opposite to Gibraltar, and contiguous to the inlet to the Mediterra-

nean. But while France has been thus bearding us, as it were, in the outposts of our power, and preparing for the next contest for naval supremacy in the waters of the Mediterranean, the giant arms of the Russian Colossus have been stretching east, west, and south, breaking down every barrier erected by the other states of Europe, removing every obstacle in the way of its aggrandizement, and only awaiting its own imperial pleasure as to the moment of consummating its ambitious designs. It does not fall within the plan of this book to detail the wrongs of the gallant Polish nation; but it is pertinent to the argument to note that Poland, solemnly, and for weighty reasons, erected into an independent kingdom by the Congress of Vienna, has been deliberately blotted from the map of Europe, its territory annexed as a province to Russia, its armies incorporated with her barbarian legions, its very language forbidden, and every vestige of nationality destroyed. This has been done in the face of Europe protesting, protocolling, clamouring, and putting up prayers to Heaven to hurl its thunderbolt at the destroyer. England had in this case not only the common interest with other states in maintaining the balance of power in Europe; her dignity and character were especially concerned; the independence of Poland having been the exclusive work of the English Minister at the Congress of 1814, and a favourite object of English diplomacy. In the same spirit has the Muscovite played the game of war and policy against our ancient ally the Turks.—Despoiled of her navy; robbed of her Grecian provinces, Ibrahim Pacha, her Egyptian Viceroy, takes advantage of her humiliation, and marches his rebellious army in triumph to the gates of Constantinople. Still faithful to treaties; still anxious to continue that intercourse so beneficial to both countries, Turkey applies, but alas! in vain, for the maritime assistance of England. “Circumstances (fear of Russia

and the weight of our debt) prevented a compliance with her request. Upon this refusal, and through compulsion, and compulsion only, Turkey, in an evil hour, threw herself and her resources into the arms of Russia—Russia only a few months previously the destroyer of her navy, and her ruthless invader. With joyful alacrity the stronger power received the weaker into her treacherous embraces. The Northern barbarians once more cross the Balkan mountains and luxuriate in the delightful climate of Turkey. Constantinople admits the new ally, and the soldiers of the Autocrat man the forts and the towers of the Dardanelles, while his flag floats triumphant in the Bosphorus and the Black Sea, ready to enter the Archipelago and the Levant, and to consummate the whole, by dividing with us the power and commerce of the Mediterranean, and, perhaps, finally driving us out of that sea into which, in our better days, England suffered no other nation even to peep without her special permission. One act more, and this fearful drama is complete. The Russian Ambassador, Count Orloff, signs a treaty with the Porte, under the very noses of Lord Ponsonby, the English, and Admiral Roussin, the French Ambassador, by which treaty Turkey binds herself in no case whatever to ask the aid of any other power than Russia for the space of ten years; and to the credit of the diplomacy of England, information of this treaty is first conveyed to the Government and the Legislature by the columns of the *Morning Herald* newspaper. All the ambitious plans of the Empress Catherine may now be carried into execution, and we may soon behold the barbarians of the North, with the incorporated army of Wallachia, and the concurrence of the Schah of Persia, reposing upon the banks of the Ganges. Compare this system with the conduct of Mr. Pitt, in the early part of his administration, when, although he met with a check in his attempt to rouse the popular feeling against the Empress of Russia's retention of Oczakow, he succeeded in his demand

of restitution and indemnification from the Spaniards, for their despoiling the English settlers at Nootka Sound. Mr. Fox, in his opposition to Mr. Pitt on one of those occasions, observed, that though it was well to have a giant's strength, it was not always well to use it as a giant. But our strength has departed, and with it our influence. No nation can really enjoy peace that is not fully prepared to encounter war. The cession of the Floridas, by the Kingdom of Spain, to the Republic of America, was another blow at our maritime superiority, as it transferred from a weak to a strong maritime power, the command of the Gulf of Mexico and the mouth of the Mississippi. To say nothing of the like cession of Louisiana by Spain to France, and its subsequent purchase (accomplished only by means of English money during a time of war) by America from France.

To proceed. While the protocols of Lord Palmerston have excited the ridicule of European Statesmen, Holland, one of our most ancient allies and best customers, has concluded a treaty of amity and commerce with the United States of America. This treaty will not only operate prejudicially upon our commercial relations, but in the event of war will accelerate that all-important question, "the right of search!" upon the result of which may depend our maritime superiority. This treaty is rendered still more annoying when we consider the active means adopted by Prussia in conjunction with the Hanseatic Towns, to increase her manufactures, and to perpetuate the effect of the decrees made by the Emperor Napoleon at Berlin and Milan. This same ally of ours, Prussia, has formed a commercial confederacy amongst the German States for the exclusion of British manufactures from every part of Germany over which her influence extends. It is for this "friendly" purpose that the Prusso-Hessian Commercial Union has been formed, to which several of the petty States have already given in their adhesion. The alleged ground of this "Union" is

plausible ; it is that of “ free trade ” between Prussia and the Germanic States joining in the combination. But it is not the sort of “ free trade ” which Poulett Thomson and our English *Doctrinaires* have established to a certain extent between this country and her continental rivals, in which the advantages are all on one side. The “ free trade ” of the Commercial Union is on the basis of *reciprocity* between all the contracting parties. Now as England has hitherto chiefly supplied those States with the manufactures in which Prussia has become her successful competitor, the blow is aimed chiefly at England, whose Statesmen and Diplomats (more highly paid, we shall show in the progress of this work, than those of any other nation) have been passive observers of machinations so injurious to her commercial interests. The civil war in Portugal between two brothers, equally base, selfish, and tyrannical, must, however it may terminate, suspend, and perhaps may ultimately hazard, the extensive commerce between the two countries ; and to these many difficulties and dangers is now added the disputed succession in Spain. Would England in her better days have suffered these insults and aggressions, or looked without interference upon these interesting events ? Would her people have slumbered, and her guns have remained silent ? Would not our ancestors have been aroused by the mere suggestion of French colonies and settlements on the shores of the Mediterranean ?

The serious consequences of the peace system in the interruption of the intercourse between England and Holland, will be best appreciated by the following paper laid on the table of the House of Commons, which proves the extent of our commercial relations with that country :—

DUTCH TRADE WITH LONDON.

An Account of the number of British and Foreign Vessels, with the aggregate amount of their respective Tonnage, which cleared at the Custom-House, London, for Ports in Holland, from 1st January, 1832, to 6th November, 1832.

British.		Foreign.	
Ships.	Tons.	Ships.	Tons.
218	25,319	117	16,343

A similar Account from 6th November, 1832, to 25th April, 1833.

British.		Foreign.	
Ships.	Tons.	Ships.	Tons.
Nil.	Nil.	84	9885

To the above statement we may add, that from the 6th of November, being the date of the order in Council, there were nearly one hundred vessels detained in the different ports of the kingdom under this most disastrous embargo.

It is, unfortunately, still less difficult to prove our internal decline. Senators and Legislators are not always the most accurate observers ; they move only in one circle ; they are too much abstracted from the general mass of mankind ; pride and self-complacency, engendered in the exclusive circles of the dining-rooms, the drawing-rooms, and the club-houses, prevent accurate observation and correct deductions.

Nothing can more prove the impolicy of acting upon the selfish opinions of the "Exclusives," than the events which arose from the imprudent declaration of the Duke of Wellington, in November 1830, in the House of Lords, against "*all reform*," re-echoed in the House of Commons, although in less positive terms, by Sir Robert Peel. Both these Statesmen had just returned from feasting and carousing with the "Exclusives" of Birmingham, Manchester, and Liverpool, who one and all expressed themselves perfectly satisfied with things as they were; and those of Birmingham and Manchester told the Duke, not only that "*they*" wanted no reform, but that they would even reject the boon of representation if offered to them. Yes, things were well enough with the rich and the powerful; but his Grace and the Baronet ought to have enlarged their inquiries, and they would soon have arrived at very different conclusions. Behold, say the people of Whitehall, the magnificent palaces and buildings, the luxurious entertainments, the innumerable elegant equipages, the gorgeous liveries, and the other splendors of the Metropolis! Behold, exclaim their hired underlings, the costly formation and erection of roads, of canals, of railways, of steam-packets, and of piers stretching out into the mighty ocean! Are not these indubitable proofs of increasing wealth and actual prosperity? Miserable deluded and deluders! mere glancers at the superficies of things. All these apparent signs of wealth hang upon as slight a frame as the palace of Aladdin; they rest upon the continuance of fictitious paper money, in the shape of Exchequer bills and their ramifications, the rate of Foreign exchanges, the reckless expenditure of the Government, and the ability of the industrious portion of the nation to feed a population of paupers, and a swarm of idlers, created and kept in existence by the "National Debt." That debt is, in truth, the source of all the mortifications we endure abroad, as well as the dreadful increase of crime and pauperism which degrades

and disgraces us at home. Vain glory and artificial splendour have displaced public power and domestic happiness. The love of country evinced by a chivalrous anxiety to defend her institutions, to maintain her honour, and to uphold her rank as one of the most powerful nations of the world, has departed. Are not, it may be asked, the ancient mansions, the once finely-wooded parks, desolated and deserted, or if occupied, occupied by the spawn of the accursed funding and mortgaging system? Where are the old and respectable servants and equipages, adding to the importance and dignity of their masters at the Assizes and the Quarter Sessions, at county meetings and county festivities? Where are the blazing hearths and Christmas gambols? Where the lusty, warm-hearted, and independent yeomanry? But, above all, where are these rural feasts and festivals, at which the villagers and labourers annually assembled, around their humble but cleanly boards, with their invited and welcome relatives and friends? All, all have disappeared; "the old familiar faces" have given place amongst the rich to loan-mongers, and stock-jobbers, and amongst the poor to a race of poachers, paupers, and criminals. Alas! we may sum up the whole in the prophetic words of Goldsmith—

"Ill fares the land, to hastening ills a prey,
Where wealth accumulates, and men decay."

Yes, but with us, the accumulation of wealth has been but nominal, and the decay has been in the worth rather than in the number of our men. Huge Jails and Bridewells, Houses of Industry and Correction, Parochial and Hundred Workhouses, Penitentiaries, and Lunatic Asylums, cover the land; the date of which enlarged gloomy erections will almost invariably be found to be subsequent to the year 1793, the period of enormously increasing taxation and paper money. There are at this period 399 lunatics confined under the authority of the Court of Chancery only; to

say nothing of the middling and poorer class, who become, through misery, and apprehension of future ills, the sad inmates of those numerous buildings called Lunatic Asylums, existing in almost every county. In the year ending Michaelmas 1832, there were 15,141 persons confined for debt in the several prisons in England and Wales; 3014 commitments under the Game Laws; 19,647 persons charged with criminal offences, were committed to the different jails, and the sum of nearly nine millions was levied for the support of the poor and the expense of criminal prosecutions, and Law and County charges, exclusive of Highway and Church Rates. There appear also to be debts amounting to upwards of seven millions, charged upon the Tolls of Turnpike Roads, independent of those existing upon Railways, Canals, and Public Buildings. Nearly 50,000 persons have been discharged under the Insolvent Debtors Act, since the constitution of that Court in 1820. In the four years last, there have been 4321 bankrupts, the population of England and Wales being 11,281,437; in Scotland, 4914 persons were imprisoned for debt, and 2063 committed charged with criminal offences, the population being 2,365,807; in Ireland, 56 Commissions of Bankrupt issued, 5688 persons were incarcerated for debt, and 16,192 individuals committed to jail charged with criminal offences, —7,784,536 being then the amount of the population.

Let those who boast of the present prosperous state of the country, contrast the situation of all classes of its inhabitants with the description given of England in the time of Henry the Sixth, by that very learned judge and acute observer Sir John Fortescue, in his treatise "*De Laudibus Legum Angliæ*," when comparing England with France. "The men of England (says he) are rich, having abundance of gold and silver and other things necessary for the maintenance of man's life. They drink no water, unless it be so that some, for devotion and upon a zeal of penance, do

abstain from other drink. They eat plentifully of all kinds of flesh and fish ; they wear fine woollen cloth in all their apparel. They have also abundance of bed coverings in their houses, and all other woollen stuff ; they have great store of all lustrements and implements of household. They are plentifully furnished with all instruments of husbandry, and all other things that are requisite to the accomplishment of a quiet and wealthy life according to their estates and degrees. Neither are they sued in the law but only before ordinary judges, where, by the law of the land, they are justly treated. Neither are they arrested or impleaded for their moveables or possessions, or arraigned of any offence criminal, be it never so great and outrageous, but after the laws of the land, and before the judges aforesaid : and these are the fruits which Government, politic and regal conjoined, doth bear and bring forth." The causes of all these disastrous changes, both foreign and domestic, must be sought for in our financial position. The dissolution of the French Monarchy was mainly occasioned by similar causes. The King of France, the Aristocracy, the restored Legislature, and the people, might have been united, and their differences healed, had it not been for the *known* inextricable embarrassments of the Exchequer. This knowledge gave strength and confidence to the factions. It drove to other shores the ancient nobility and gentry. It emboldened foreign despots to attempt her division and spoliation. Distrust of the King, and hatred of the Queen and the Aristocracy, were the result of their fatal invasion. Institution after institution gave way, until at length there was no rallying point against universal anarchy and confusion.

To the same state, it is to be apprehended, our unhappy country is fast hastening.

The decline of nations resembles the falling fortunes of individuals. It is for some time imperceptible, and when

at length apparent, vain efforts to conceal it do but accelerate the ruin. Foreign countries are perfectly aware of the financial difficulties of the British Empire; and they anticipate with exultation the hour of her fall. It is the desire and object of the Author of this work to assist in arresting, if possible, the progress of this decline. With this view, he proposes to exhibit the real financial situation of the Kingdom; briefly to trace its history and its effects; to show to the people the application of pecuniary levies, passing, for the most part, from the hands of the industrious into those of the idle; and to point out the inevitable ruin which must result from a continuance in the existing system. This task is one of no small labour and difficulty. Those alone who have been engaged in similar occupations, can duly estimate the fatigue and anxiety attending its execution. Whatever difficulties may, however, attend the work that the Author has undertaken, he does not shrink from its accomplishment. Unconnected with party, his object is still the same which it has been for more than a quarter of a century, to point out the evils of inordinate taxation, and to draw the attention of the people to the means of diminishing the expenditure of the country; to fortify the ancient Institutions of his native land; to dispel delusion, and to induce such an ameliorated system of government as will obtain for industry sufficient labour and adequate reward without resorting to its parochial rights.

Nothing can afford a stronger proof of the degraded and distressed situation of the labouring classes, than their increased and increasing desire for emigration. Man is naturally attached to the home of his fathers; and although we find, amongst the young men in all classes of society, some wild and truant spirits desirous of novel scenes, yet with the generality of people, and the remark applies with especial force to the rural population, it requires very strong counteracting impulses to eradicate local attachments, and

to rend asunder the ties of relative and social affection. Is it not, then, fair to infer that the present extensive emigration is a proof of the rapid progress of misery amongst our poor fellow-countrymen, conjoined with fearful anticipations of children unprovided for and unprotected. This increase is truly portentous, as will appear from the following statement of the number of emigrants since the year 1825 :—In 1825, there were 14,891 ; in 1826, 20,900 ; 1827, 28,003 ; 1828, 26,092 ; 1829, 31,198 ; 1830, 56,907 ; 1831, 83,160 ; and in 1832, the number had increased to 103,140. Many idle and extravagant theories have been broached to explain the causes, and to point out pretended remedies, for the miseries endured by the labouring classes. Of these, the most monstrous and the most popular with the political economists, is the doctrine of the Rev. Mr. Malthus ; maintained by Sir James Scarlett, in the House of Commons in 1821, and now openly advocated by Miss Martineau. Increase and multiply, saith Almighty God, and replenish the earth ; but the Philosophers of this school would be wiser than the All-wise. Some propose to degrade our poor to a condition worse than Helots, by compelling them, through direct or indirect means, to refrain from marriage. Their plan is not to persuade the labourers to refrain from improvident marriages by adding to the comforts of the prudent ; they would enforce celibacy by threats of taking the bare means of subsistence from those, and the wives and the children of those, who shall contract matrimony before the time which they, in their wisdom, may think fit to appoint. Others suggest remedies still more revolting.* The deductions of his disciples, from the doctrines of Mr. Malthus, form a compound of cruelty and filthiness scarcely paralleled on the most polluted page of the history of man.

* Ency. Brit., article Colony, sec. 1

It is strange that while the earlier political economists, Hume and Adam Smith, foresaw, and distinctly foretold, the evils that must spring from the funding system, those of the present day cannot discern the cause when the effect is produced. It is the reverse of Cassandra's story. They believed the prediction until it was accomplished. They are like the refining politicians of whom Horace Walpole says that he never knew one of them to discover the true springs of any political event, because they *would* overlook what was obvious. The cause of the present distress is to be attributed to any thing but the obvious cause—taxation. It is the transition from war to peace, redundant population, superabundant harvests, free trade, the Corn Laws or want of education; anything but the truth, which we want courage to face; anything but a cause, the remedy for which is to be found in withholding from the superfluity of the rich that which they wrung from the hard hands of the poor.

The distress of the country has, in the preceding observations, been attributed to the debt. May it not be hoped that some master-mind will yet be found in a "Reformed House" of Commons effectually to grapple with this monster, and to devise means which may by degrees reduce the national income and expenditure to the scale of the year 1792. Upon the conclusion of the war in 1815, ought not the professed admirers of Mr. Pitt to have used the utmost efforts to effect a peace establishment bearing some analogy in point of economy to that which he originated in 1783? Even yet this must be accomplished, or the country will sooner or later (for it is only a question of time) fall into all the horrors of anarchy and confusion. The early disposition of Mr. Pitt to aid efficient reform in church and state, is corroborated by the evidence given by Mr. Harrison, the King's Counsel and Treasury legal adviser, in a report of a Committee on the House of Commons' officers and fees appointed in the last sessions (1832-3), in which he says,

“ My first connexion with drawing Acts of Parliament, which led to my being Parliamentary Counsel to the Treasury, began before the Revolution in France, being then a special pleader under the bar ; in consequence of *Mr. Pitt intending to take up some very serious measures for the abolishment of tithes, and a complete revision of the poor laws.*”

But to resume. If such a master-mind should arise, the relative position of debtor and creditor, as regards the public debt (operating most cruelly in its present state upon all the transactions both of public and private life), will be faithfully, diligently, and courageously considered. Such a statesman and legislator would be hailed with delight and confidence by a grateful people. All classes would rally around him, and even the country gentlemen themselves would then be taught to penetrate the arena of the Stock Exchange, and fathom the depth of the banking system in order to preserve their title deeds, to rescue their broad acres from the grasp of mortgagees and annuitants, and their mansions and farms from the blaze of revolutionary fires.

But are there no other causes contributory to the present ills of the country ? Have foreign aggression and insult, the increase of crime, and the sad certainty that the labouring classes of England are fast approaching to the worst-fed, the worst-clothed, and most immoral population in Europe, arisen solely from inordinate taxation, and a ruinous and profligate public expenditure ? No. There is another cause which adds deeply to the calamities and dangers of our country—the loss of confidence in the integrity and consistency of public men. To what period or event shall we trace this distrust ? To the time of the administration of Sir Robert Walpole, the introducer of the system of corruption as the means of parliamentary influence ; to the coalition between Lord North and Mr. Fox, or that between the latter and Lord Grenville ? This dis-

trust, whatever may be its origin, was greatly increased by the tergiversation of the Whigs in uniting with Mr. Canning, the inflexible anti-reformer "even unto death" (always excepting upon that occasion the noble conduct of Earl Grey). To these causes may be added the trial of Queen Caroline; but it remained for those distinguished Statesmen, the Duke of Wellington and Sir Robert Peel, to cast all other examples of versatility into the shade, by bringing in and passing the Catholic Bill, a measure which its proposer in the House of Commons acknowledged to be a "breach of the Constitution," and its defender in the Peers sustained only on the tyrant's plea—"necessity," of which, by-the-by, neither then, nor since, has there been given the slightest proof. Even in the first session of the Reformed Parliament some of its members have not been free from instances of inconsistency of conduct and want of moral courage.

Now all these strange political changes and transactions may have been honest and well-intentioned, and in the actors mere errors in judgment. But the people are apt to look only at the advantage obtained by temporizing politicians, without investigating the secret motives by which they might have been actuated. They are also painfully alive to the apparent contempt with which their own feelings and interests are treated. An apprehension of their having been deserted by their natural leaders has been a principal reason for inducing them to resort to Trade and Political Unions as a measure of self-protection, although a measure of ultimate destruction to the social system.

Before concluding these prefatory observations, it may be proper to advert to another important subject as productive of much evil, namely, the severity, complexity, and multiplicity of the statute law; the execution of which brings odium and unpopularity upon all those who are concerned in its administration from the Lord Chancellor to the constable. The want of respect for the laws thus generated

has supplied ignorant minds with an excuse for their infraction. The desire of unnecessarily adding to the already overgrown statute book, seems to actuate lawyers as well as legislators. A low estimate must be formed of the talent of the Legislature if it be measured by the composition of some of the bills recently introduced. It might be well for sciolists in legislation to bring within the range of their studies the terseness and perspicuity of language which mark the earlier parts of the statute book. From the 9th year of the reign of Henry III. (1224) to the conclusion of the reign of Henry VI. (1460), a period of 237 years, the whole of the statute laws are comprised in one volume (4to edition). From the commencement of the reign of Edward IV. (1460) to the end of the reign of Queen Elizabeth (1602), a period of 142 years, these laws are contained in one other volume, thus making two volumes for a space of 379 years; while the subsequent laws, up to the accession of his present majesty King William IV. (1830), a period of 228 years only, fill 26 volumes.

Perhaps too much has been said upon these unpleasant topics, but in a work of this nature it was impossible to refrain from noticing those evils which are undeniably the result of inordinate taxation. Let it be remembered, that to take from industry, is to give a premium to idleness; and that, in the words of a trite aphorism, "Idleness is the root of all evil." Another truism has been again and again reiterated, that the more the people are loaded, the less they can bear in addition. The struggle between rival nations ought to be, not who should pay the most, but from whom the least should be exacted. May such be the great end of emulation between the nations of the earth. Would to God that their rulers may for the future contend whose administration shall prove the lightest and least burdensome, and that rivalry may never cease until all countries attain such ease and abundance, that, in the memorable words of Henry IV. of France, "every poor man may have

a fowl to boil in his pot on a Sunday ;” or, in other words, until the poorest labourer can obtain by his daily toil a sufficiency of food, fuel, and raiment.

In concluding this introduction it may be remarked, that the object proposed in this work is utility, and not elegance or dignity of style. Information has been drawn from the most authentic records of history ; from the Statute Book, from Blackstone, Sinclair, Parnell, D’Avenant, and authors of that class ; from Parliamentary Papers and the Journals of the House of Commons. No labour has been spared to arrive at a correct knowledge of facts. Some tribute of praise may perhaps be claimed for endeavours to make that clear which has hitherto been obscure, and to raise up a spirit of inquiry and exertion which may tend by legal and constitutional means to ameliorate the condition of the people ; to preserve institutions handed down to us by our more prosperous ancestors ; and, finally, to restore happiness and tranquillity to our country.

CHAPTER II.

THE REVENUE IN GENERAL.

Annual Finance Accounts—Reformed House—General Statement of the Revenue—Ordinary and Extraordinary—Crown Revenues from the Conquest—Annual Expenditure in 1791, and at the Present Time—Proportion of Taxation borne by Scotland and Ireland—Crown Lands and Droits of the Admiralty—Barbadoes Duties.

THE Financial Accounts annually presented to Parliament are prepared in pursuance of the 42 Geo. III. c. 70, which repeals the 27 Geo. III. c. 17, and describes the nature of the accounts, but gives no specific form of arrangement. Such accounts are directed by the former act to be made up to the 5th of January in each year, and annually laid before *both Houses*, on or before the 25th of March, if Parliament be then sitting, and if not, then within fourteen days after the next sitting of Parliament.

These accounts for the year ending the 5th of January 1833, and other documents up to and including the late session, form authentic vouchers (barring some mystification and fallacy), from which, by a laborious investigation, may be ascertained the real position and prospects of the country and its resources—of the King, surrounded by a host batten- ing upon the Civil List—of the Fundholder, the Placeman, the Pensioner, and the Sinecurist—of the Army and Navy, and, in short, of every class in the state. From these documents may be also ascertained how far the “Reformed House” has yet eschewed the practice of the “Honourable House” in lavish expenditure and improvidence; and

whether, in truth, there is such an altered disposition, and such an accession of intelligent, diligent, and incorruptible members, as afford the hope of an entire change of our present ruinous system. The people consider (perhaps erroneously) that there never was a House of Commons more confiding and submissive ; and more unable or unwilling to encounter the difficulties of the country. Many imagine it to have all the imperfections of the “Honourable House” with no inconsiderable degree of vanity, affected philanthropy and tiresome loquacity, superadded. The people, we are told, have at all times been stigmatized with unsteadiness and ingratitude. But to do them justice, this versatility is only the consequence of their perpetual disappointment ; they are promised great things from new rulers, which promises are never realized ; and by a natural consequence they change from admiration to indifference, and from indifference to contempt or disgust. The advice of Queen Elizabeth to her faithful Commons is not unworthy of the attention of our representatives. It appears by the journals, that in the year 1571, “Mr. Speaker reiterated a commandment from the Queen’s Majesty to spend *little time* in motions, and to avoid *long* speeches ;” and their constituents might derive advantage from the opinion of King James I., upon the qualifications and duties of persons chosen legislators. “The House of Commons (said that monarch) is no place for you to utter your affections in ; you must not there hate your foe nor love your friend ; fear the offence of the *great* party, or pity the misery of the *meaner*. Ye must be blind, and not see distinctions of persons ; handless, not to receive bribes, but keep that just temper and mid course in all your proceedings, that, like a just balance, ye may neither sway to the right nor left hand. Three principal qualities are required in you—knowledge, courage, and sincerity, that you may discern with knowledge, execute with courage, and do both in upright sincerity.” The silly personal

debates in which so much time has been latterly wasted, have engrossed a very undue proportion of the attention of members, who, like other men, are much more attracted by those matters which excite their feelings, than by those which appeal only to their reason. There were few members who were not alive to the exhibitions of O'Connell and the press, of Cobbett and Peel, and of Plunkett and the Hannibals; but how few were, or are, cognizant of the fact, that the House of Legislature, of which they formed a part, had put an end to one whole branch of the laws governing, as far as laws can govern, the trade and commerce of this mighty country, and had substituted other laws in its stead! It is to be hoped (and the people of England ought not to be negligent in this imperious duty) that at the next general election the power of talking immeasurably will be the last, instead of the first, recommendation of a candidate.

Taxation, revenue, and finance, however uninviting the subjects, must now engage our serious attention.

The consideration of the present state of the revenue, will, however, be advantageously preceded by a short sketch of its early history.

There were originally four principal sources of public revenue:—1st, The income derived from the property of the Crown. 2nd, The emoluments of certain lucrative prerogatives annexed to the Crown. 3rd, Voluntary contributions from individuals or public bodies. 4th, Taxes or imposts levied by the authority of the representatives of the people. The reader is referred to the work of Sir William Blackstone, the learned commentator on the laws of England, who has collected almost every thing that is known upon the subject, for a complete account of the two first sources of revenue. The third (except in one instance, that of the loyalty loan during the late French revolutionary war) has been long since abandoned. The fourth source,

“taxes,” is now the chief legal expedient to which the Government resorts for raising the public revenue. For a detailed account of the origin and progress of the revenue, the reader is referred to the elaborate work of Sir John Sinclair, entitled, “The History of the Public Revenue of the British Empire,” the last edition of which was published in 1804. The following general view of the national income, since the Conquest, has been introduced for the purpose of facilitating a complete understanding of the subject of which this work professes to treat :

NORMAN LINE.

King's Name.	Commencement of each Reign.	Reigned			Annual Income.
		Yrs.	Mo.	Days.	
William the Conqueror	1066, Oct. 14	20	10	26	£400,000 0 0
William Rufus	1087, Sept. 9	12	10	24	350,000 0 0
Henry I.	1100, Aug. 2	35	4	0	300,000 0 0
Stephen	1135, Dec. 1	18	10	24	250,000 0 0

THE SAXON OR PLANTAGENET LINE.

Henry II.	1154, Oct. 25	34	8	11	200,000 0 0
Richard I.	1189, July 6	9	9	0	150,000 0 0
John	1199, April 6	7	0	12	100,000 0 0
Henry III.	1216, Oct. 19	56	1	0	80,000 0 0
Edward I.	1272, Nov. 16	34	7	21	150,000 0 0
Edward II.	1307, July 7	19	6	20	100,000 0 0
Edward III.	1327, Jan. 27	50	5	25	154,139 17 5
Richard II.	1377, June 21	12	3	8	130,000 0 0

THE LINE OF LANCASTER.

Henry IV.	1399, Sept. 29	13	5	21	100,000 0 0
Henry V.	1413, Mar. 20	9	5	11	76,643 0 0
Henry VI.	1422, Aug. 31	38	6	4	64,976 0 0

THE LINE OF YORK.

Edward IV.	1460, Mar. 4	22	1	5	100,000 0 0
Edward V.	1483, April 9		2	13	
Richard III.	1483, June 22	2	2	0	

THE HOUSE OF TUDOR.

King's Name.	Commencement of each Reign.	Reigned			Annual Income.
		Yrs.	Mo.	Days.	
Henry VII.	1485, Aug. 22 ..	23	8	0 ..	£400,000 0 0
Henry VIII.	1509, April 22 ..	37	9	6 ..	800,000 0 0
Edward VI.	1547, Jan. 28 ..	6	5	8 ..	400,000 0 0
Queen Mary	1553, July 6 ..	5	4	11 ..	450,000 0 0
Queen Elizabeth	1558, Nov. 17 ..	44	4	7 ..	500,000 0 0

THE HOUSE OF STUART.

James I.	1602, Mar. 24 ..	20	0	3 ..	600,000 0 0
Charles I.	1625, Mar. 27 ..	22	10	3 ..	895,819 0 0
The Commonwealth ..	1648, Jan. 30 ..	36	0	7 {	1,517,247 0 0
Charles II.					1,800,000 0
James II.	1684, Feb. 6 ..	4	0	7 ..	2,001,855 0 0

SINCE THE REVOLUTION.

William III.	1688, Feb. 13 ..	13	0	23 ..	3,895,205 0 0
Queen Anne at the Union	1701, Mar. 8 ..	12	4	24 ..	5,691,803 0 0
George I.	1714, Aug. 1 ..	12	10	10 ..	6,762,643 0 0
George II.	1727, June 11 ..	33	4	14 ..	8,522,540 0 0
George III., anno 1788..	1760, Oct. 25 ..	60	3	4 ..	15,572,971 0 0
— anno 1800	} Paper Currency				36,728,000 0 0
— anno 1814, 1815, War					71,153,000 0 0
George IV.	1820, Jan. 29 ..	10	6	3 } Averaging	58,000,000 0 0
William IV.	1830, June 26	Gold Currency			56,000,000 0 0
The Public Revenue for the Year ending 5th January, 1833, Gold Currency was				} 54,161,517 8 3	

Grave reflections will naturally arise from the perusal of the foregoing statement. Without dwelling upon the glorious achievements of the Henrys and the Edwards, the heroes of Agincourt, of Cressy, and of Poitiers, or upon the times succeeding, down to and including the reign of Elizabeth, the founder of our maritime and commercial greatness, let us only compare the expenditure of the Commonwealth, when the Parliament first, and then Cromwell, dictated laws

to the world, with that of later days of imaginary glory. This table proves incontestably, that to establish or maintain the honour and greatness of a country, it is not always necessary to resort to inordinate fiscal exactions. A revenue of less than two millions under the vigorous administration of Cromwell conquered most of our Colonies; swept the seas and destroyed the naval greatness of our powerful Dutch and Spanish rivals; swamped the great maritime and commercial republic of Venice; reduced Ireland, and made England safe and prosperous; while a revenue of upwards of fifty-four millions exposes us to the contempt of foreign nations, and leaves us in a deplorable state of weakness. Our modern statesmen, indeed, would fain persuade us, not only that this immense expenditure is absolutely necessary for the preservation of the good faith and credit of the country and the stability of its institutions, but that it is also a proof of its prosperity.

Let us now examine what was the state of the public revenue for one year, after ten years peace, subsequent to the termination of the American and previous to the commencement of the first revolutionary French war, from the 5th of January 1790 to the 5th of January 1791. The following is the amount of the Revenue for that period—

The Total produce of the Customs	£3,765,233	17	3½
4½ per Cent. duties (Colonial duties)	19,740	2	10
The Total produce of the Excise.....	7,154,735	2	9½
Ditto of the Stamp Duties	1,332,530	13	3
Incidental, including Post Office, Assessed Taxes, and } ordinary Revenues of the Crown, &c..... }	1,800,739	3	5½
<hr/>			
Total permanent Taxes	14,072,978	19	7
<hr/>			
Land Tax for one Year, Pensions, } and Personal Estates	1,864,523	12	10½
Malt Tax for One Year	75,476	0	0
<hr/>			
Total Annual Taxes	1,939,999	12	10½
<hr/>			
Total Revenue	£16,012,978	12	6
<hr/>			

It may be briefly stated that at this period the interest of the debt, including a bona fide sinking fund of one million per annum, amounted in Great Britain to £10,577,972 only, while the expenses of the Civil List, Military Establishments, and Civil Government, cost no more than £5,391,206, making together £15,969,178.

Let us next view, comparatively, the ordinary revenues and extraordinary resources constituting the public income of the United Kingdom of Great Britain and Ireland, for the year ending 5th January 1833, after eighteen years of peace with all the world, presented to Parliament, in pursuance of the 42 Geo. III. c. 70, and printed by order of the House of Commons.

AN ACCOUNT OF THE ORDINARY REVENUES AND EXTRAORDINARY KINGDOM OF GREAT BRITAIN AND IRELAND,

HEADS of REVENUE.	1. BALANCES and BILLS outstanding on 5th January, 1832.	2. GROSS RECEIPT.	3. Repayments, Allowances, Dis- counts, Draw- backs and Bounties in the Nature of Drawbacks: and Allowances for Paper and Parchment to stamp on.	4. NET RECEIPT within the Year, after deducting REPAYMENTS &c.	5. TOTAL INCOME, including BALANCES.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
ORDINARY REVENUES:					
CUSTOMS	625,470 4 13	19,684,574 4 10	1,216,692 18 7	18,467,881 6 3	19,093,351 10 43
EXCISE	572,691 0 3	18,849,496 5 9	905,895 9 2	17,943,600 16 7	18,516,291 17 1
STAMPS, including Hack- ney Coach and Hawkers and Pedlars' Licenses ..	289,497 5 7	7,420,894 14 4	301,002 10 11	7,119,892 3 4	7,409,389 9 0
TAXES, under the manage- ment of the Commissioners of Taxes	148,401 8 9	5,339,923 15 2	6,237 7 4	5,333,686 7 10	5,482,087 16 7
POST OFFICE	170,666 3 4	2,277,274 19 10	101,983 11 3	2,175,291 8 7	2,345,957 12 0
ONE SHILLING in the Pound, and Sixpence in the Pound on Pensions and Salaries, and Four Shil- lings in the Pound on Pen- sions	2,273 11 4	27,257 10 3	....	27,257 10 3	29,531 1 7
CROWN LANDS	61,501 7 4	359,524 15 9	....	359,524 15 9	424,029 3 1
SMALL Branches of the King's Hereditary Reve- nue .....	..	12,599 7 4	....	125,99 7 4	12,599 7 4
SURPLUS FEES of Regu- lated Public Offices .....	..	31,232 13 11	....	31,232 13 11	31,232 13 11
POUNDAGE FEES, Pell's Fees, Casualties & Treas- ury Fees in Ireland .....	..	3,779 16 1	....	3,779 16 1	3,779 16 1
TOTALS of ORDINARY REVENUES } £.	1,873,504 1 0	54,906,558 3 5	2,531,811 17 3	51,474,746 6 2	53,348,250 7 2
EXTRAORDINARY RE- SOURCES.					
MONEY received from the East India Company, on account of Retired Pay, Pensions, &c. of H. M.'s Forces, serving in the East Indies, per 4 G. IV. c. 71.	..	60,000 0 0	....	60,000 0 0	60,000 0 0
BALANCE of the Heredi- tary Revenue of his late Majesty George IV. in Scotland .....	..	21,582 16 3	....	21,582 16 3	21,582 16 3
IMPREST MONIES repaid by Sundry Public Account- ants and other Monies paid to the Public .....	..	36,693 2 5	....	36,693 2 5	36,693 2 5
MONEY received from the Bank of England on ac- count of Unclaimed Divi- dends .....	..	36,683 2	....	36,683 6 2	36,683 6 2
TOTALS of the PUBLIC IN- COME of the UNITED KINGDOM	1,873,504 1 0	51,161,517 8 3	2,531,811 17 3	51,629,705 11 0	53,503,209 12 0

RESOURCES, CONSTITUTING THE PUBLIC INCOME OF THE UNITED
 KINGDOM FOR THE YEAR ENDING THE 5TH JANUARY, 1833.

PAYMENTS OUT OF THE INCOME in its Progress to the Exchequer.			9.	10.	11.	12.
6.	7.	8.	PAYMENTS	BALANCES	TOTAL	RATE
CHARGES	OTHER	TOTAL	into the	and	DISCHARGE	per Centum
of	PAYMENTS.	PAYMENTS	EXCHEQUER.	BILLS	of the	for which the
COLLECTION.		out of the Income, in its Progress to the Exchequer.		outstanding on 5th January 1833.	INCOME.	GROSS RECEIPT was Collected.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
376,365 3 2 ¹ 135,884 7 4 ¹	383,117 6 11 ³ 119,113 12 10 ³	1,759,482 10 2 1,254,998 0 3 ¹	16,794,992 6 3 ⁴ 16,611,036 14 0	538,876 13 11 ⁴ 650,257 2 10	19,093,351 10 4 ¹ 18,516,291 17 1 ¹	6 19 10 6 0 6 ¹
195,956 3 4 ¹	....	195,956 3 4 ¹	6,951,813 11 6	261,589 14 1 ¹	7,409,389 9 0	2 12 9 ³
239,358 12 2 ³	26,261 7 5 ⁴	265,619 19 8	4,943,967 8 8 ¹	272,500 8 3 ⁴	5,482,087 16 7 ²	4 9 7 ³
643,464 11 3 ⁴	74,698 15 6	718,163 6 9 ⁴	1,461,000 0 0	166,794 5 2 ¹	2,345,957 12 0	28 5 1 ⁴
949 14 8	....	949 14 8	26,782 4 6	1,799 2 5	29,531 1 7	3 9 7 ²
25,183 6 2	910,982 2 9 ³	336,165 8 11 ³	....	87,863 14 1 ⁴	424,029 3 1	7 0 1
996 10 10	2,000 0 0	2,996 10 10	9,161 10 8	441 5 10	12,599 7 4	....
....	....	....	31,232 13 11 ¹	....	31,232 13 11 ¹	....
....	....	....	3,779 16 1 ¹	....	3,779 16 1 ¹	....
1,618,158 9 1	916,173 5 7 ²	4,534,331 14 8 ¹	46,833,796 5 8 ³	1,980,122 6 9 ⁴	53,348,210 7 2 ⁴	6 13 11 ¹
....	....	....	60,960 0 0	....	60,000 0 0	....
....	....	....	21,582 16 3	....	21,582 16 3	....
....	....	....	36,693 2 5	....	36,693 2 5	....
....	....	....	36,683 6 2	....	36,683 6 2	....
1,618,158 9 1	916,173 5 7 ²	4,534,331 14 8 ¹	46,988,755 10 6 ¹	1,980,122 6 9 ⁴	53,503,269 12 0 ¹	....

Compare the relative position of the kingdom in regard to taxation at the two periods of the foregoing financial statements. In the former, peace produced plenty, with its consequent absence of pauperism and crime ; while in the latter, the increase of bankruptcies, the spread of crime, the fearful amount of the poor's-rates, and the fires of the rural districts, with the Special Commissions intended for their suppression, evidence the fatal effects of the burdens imposed upon the people during the late sanguinary and expensive struggle.

The revenue raised in Scotland amounts to 4,852,365*l.* 19*s.* 4*d.*, and in Ireland to 4,462,239*l.* 8*s.* 10½*d.*, both being included in the foregoing accounts. The relative proportion of the population and resources of the three countries, with a view to ascertain what would be an equality of taxation, is a point which demands ample consideration, and must some day be sedulously and honestly undertaken.

The following statement proves that England bears a disproportionate excess of taxation :—

	Area in Square Miles.		Population.		Taxation.	Per Head.
England ..	50,520	..	13,233,437	..	£44,418,149	.. 67 <i>s.</i>
Wales	7,409	..	805,236	..	428,764	.. 10 <i>s.</i>
Scotland ..	29,605	..	2,396,586	..	4,852,365	.. 40 <i>s.</i>
Ireland	28,750	..	7,826,904	..	4,462,239	.. 11 <i>s.</i>
	116,284	..	24,262,163	..	54,161,517	

Hence it will be observed, that on an area of 116,284 square miles, with a population of 24,262,163, and a taxation of 54,161,517*l.*, England, with not half the area, and little more than a moiety of the population, pays more than four-fifths of the Government taxes, in addition to nine millions poor's-rates and five millions tithes. The following exclusive advantages are enjoyed by Scotland and Ireland : they have fewer taxable articles than England ; they have hitherto been exclusively allowed a free banking system, and

a currency of one-pound notes, while the production of England is estimated by a gold coinage, at a fixed standard of 3*l.* 17*s.* 10½*d.* per oz. And, lastly, they have no poor-laws, and Scotland cultivates its land free of both poor-laws and tithes, while both countries, but especially Ireland, throw upon England great expense for the passing and maintaining their vagrant population.

By the 56 Geo. III. c. 27, all the public revenues of Great Britain and Ireland are united and consolidated into one fund.

There are other sources of revenue which are not under the control or perhaps within the knowledge of the House of Commons as regards their amount or application. Indeed, the actual control of that House over the expenditure of the country, as will presently be seen, is much less considerable than is generally supposed. The revenues of the Duchies of Lancaster and of Cornwall (of the amount of which the public are entirely ignorant) are now wholly at the private disposal of the Crown; the latter of these it enjoys in consequence of there being no eldest son of the present King; and there is no reason to suppose that it is husbanded, as in cases of minority, for constituting an accumulating fund, until it may be requisite in support of such a son, and for preventing the imposition of a burden upon the public in its stead. Some parts of the revenue are derivable from the droits of the Crown and the Admiralty, and from the hereditary revenues of the Crown in the United Kingdom, as well as in the ceded and conquered Colonies, not forgetting that sink of corruption the 4½ per cent. Barbadoes duties. These branches of revenue will be more fully explained when we arrive at the consideration of the funds derived from the Crown Lands, and the small branches of the King's hereditary revenues. It is satisfactory to observe, that amongst the notices of motion given for the present sessions of Parliament, there is one

from Mr. D. W. Harvey, Member for Colchester, for a committee to inquire into the Revenues of the Duchies of Lancaster and Cornwall, and the application thereof.

In the succeeding chapters we shall consider in detail the origin, progress, and present state, of every branch of the revenue, whether arising from taxation, or from any other source, and whether beneficial or not to the Crown or the people. It will be observed, upon reference to the general Table of Revenue, that very large deductions are made from the sums *actually levied* upon the people, in their way into the Exchequer. These deductions are considered in the subsequent general history of the revenue, so far as they can be ascertained, each under its distinct branch, in order to give a general knowledge of the mode in which a large amount of taxes, upwards of *seven millions*, is disposed of previously to its appearance at the Exchequer. We will then endeavour to trace the progress of the residue into the all-absorbing consolidated fund, and to show what proportion in truth remains ultimately applicable to support the honour and dignity of the Crown, and to provide for the exigencies of the State.

CHAPTER III.

THE FINANCIAL SYSTEM.

Original Sources of the Royal Revenues—Grant of Hereditary Revenues to Charles II.—Origin of the Funding System—Distinction between Permanent and Annual Revenue and Expenditure—Civil List—Bank of England—Increase of Debt—General Fund—Aggregate Fund—Commencement of Sinking Fund—Mr. Pitt's Accession to Power—His reduction of Expenditure—Sinking Fund—Consolidated Fund—Act of 1787—French War—Bank Restriction Act—Land Tax—Redemption Act—Change in the Sinking Fund in 1802—Peace of 1817—Alterations in the Consolidated Fund—Exchequer Bills—Abolition of Sinking Fund—Peel's Act—Necessity of Restoring the Consolidated Fund—System of Anticipation—Last Bank Charter Act.

IN the preceding chapter we have adverted to the sources whence a knowledge of the present state of the revenue is to be derived, and from these sources we have extracted a statement of the gross produce of every branch of taxation, with the deductions to which they are respectively subject, before they are applicable to the purposes of the state. Previously to going into any detailed account of the nature and operation of the various taxes, or investigating the character and extent of the deductions made from them without constitutional responsibility, it will be well to present a general statement of the financial system of this country, as it will assist materially our subsequent inquiries.

The revenues of the kings of England originally were derived almost entirely from the rents of the crown lands, and from the produce of wards and liveries, and the other incidents of the feudal system. When any circumstance arose which required a more than ordinary expenditure, it was provided for by subsidies by the Parliament, or voluntary contributions by the people. Before the Resto-

ration, however, the profits of the royal demesnes, and the other rights of the Crown, were sufficient for all the ordinary expenses of the King, the maintenance of government, and the administration of justice ; the Parliament provided for sudden or extraordinary events. The profusion of Charles II. in granting away the crown lands, and the decreasing produce of the other sources of revenue, in consequence of the decline of the feudal system, rendered some other provision for these purposes requisite ; and Parliament accordingly, in consideration of the surrender of his feudal rights, by an act passed in the 12th year of his reign, granted him certain duties, to which we shall advert in the chapters as to the Customs and Excise, which were to be enjoyed by him and his successors for ever. Notwithstanding this grant, a large debt was left by this monarch at his death, which was afterwards increased considerably by his successor, and at the Revolution became a charge upon the new government. With the accession of William and Mary, came protracted and expensive foreign wars ; and as the advisers of the new monarch did not feel his rule sufficiently secure to justify them in imposing an amount of taxes sufficiently large to meet the expense thus occasioned, they were compelled, in order to provide for the debt already existing, and to meet the accruing charges of the government, to have recourse to the odious system of funding. They borrowed the whole of the money required at a certain rate of interest, and imposed certain taxes, the produce of which was to be applied in discharge of the *interest* of the debt, without making any provision at all for the payment of the *principal* ; thus leaving the loan a perpetual charge upon the nation, and throwing most unjustly upon posterity burdens which ought to have been borne by those for whose benefit, or to gratify whose pride, they had been incurred. But as soon as this plan was unfortunately resorted to, there arose a new

system of taxation. Previously, all taxes (with the exception of the hereditary duties granted to Charles II.) had been imposed for a limited period, at the expiration of which they were to cease, and could only be re-imposed by the authority of Parliament. They were granted, for example, for a year, or two years, or during the continuance of an existing war; but when these debts were incurred, it became necessary to have a permanent taxation, in order to meet the permanent charge thus created. From this began the distinction between the permanent and annual taxes, a distinction which it is of the utmost importance should be borne in mind throughout. The permanent taxes were imposed to meet the interest of the loans borrowed by Government, while the annual taxes were applicable to the support of the army and navy, and the civil contingencies of Government. But during this period the revenues of the Crown, in consequence of the profusion and favouritism of the king, were becoming every day less adequate to the purposes to which they were destined, and on the accession of Queen Ann, an arrangement was made by which the whole of the crown lands, and the hereditary excise, granted to Charles II., were surrendered to the people for her life, in consideration of the settlement upon the Crown of a civil list of 700,000*l.* to defray the expenses of the queen and the royal household, to provide for the administration of justice, and to pay the salaries of ambassadors, &c.; in short, to meet all the personal wants of the reigning monarch, as well as those charges to which the Crown was liable in its royal capacity. The civil list thus settled was charged upon the permanent taxes, which thus became liable to all the permanent expenditure of the state, whether for the support of the Crown, or the payment of the national creditor. All the other charges of Government, for the army and navy, and civil contingencies, were annually provided for by Parliament out of the taxes annually imposed, and which consisted of the land

and malt taxes, and the duties upon pensions and personal estates. In this way a difference was established between that portion of the taxes which, being applied to the payment of the charges occasioned by the "debt," has been imposed permanently, and *it is supposed* cannot be touched without a violation of national faith, and that portion which is voted annually, and which Parliament may at any time refuse to reimpose. It will be seen in the progress of this work, that the latter portion is now indeed exceedingly small.

But before this took place an institution (virtually suspending the king's ancient exchequer) had been formed, which was destined to play no mean part in the future financial dealings of the Government. We allude to the Bank of England, which was established in the year 1693.

It is by no means an isolated opinion of the author, that this celebrated institution, instead of being founded, like the great banks of Venice, Genoa, or Amsterdam (of any of which there now remains scarce a vestige), on the basis of public convenience and utility, was a mere private project for the advancement of individual interests, which only the ignorance of the people, and the profusion of the Government, could have raised and preserved in its present extent. Its original projector was Mr. William Paterson, who, notwithstanding numerous refusals, and in spite of very formidable opposition, eventually succeeded in obtaining the consent of the privy council to the project; but the real cause of its establishment is to be found in the financial difficulties of the Government, which induced them to sanction a proposal that would place at their immediate disposal a large sum of money, and which they foresaw could be made subsequently available in a still greater degree to the same purpose. It is, however, highly to the honour of the people of that day that it was with the greatest difficulty they could be reconciled to the plan.

The proposal, as agreed to by the Government, was, that

certain persons to be created into a body corporate for the purposes of banking, should advance to Government a sum of money not exceeding 1,500,000*l.*, in consideration of an annuity of 8*l.* per cent upon the capital, and the grant of certain privileges; the annuities and the privileges to cease at the expiration of twelve years, on the re-payment of the principal sum advanced to Government. A statute, 5 & 6 William and Mary, was passed to carry this proposal into effect. This act granted to their majesties several duties upon tonnage, and upon beer, ale, and other liquors, for the purpose of securing certain recompenses and advantages mentioned in the act, to such persons as should voluntarily advance the sum of 1,500,000*l.* towards carrying on the war against France, and for the necessary exigencies of the state. It also granted power to the Crown to appoint commissioners for the purpose of receiving subscriptions, and by letters patent, to erect the subscribers into a corporation for banking, by the name of the Governor and Company of the Bank of England, with such rules as to the transferring of shares in the stock of the corporation and in other respects as the King might deem expedient. In consideration of the advance to be made to Government, various powers and privileges were to be secured to the bank, and an annuity of 100,000*l.*, being 8*l.* per cent. upon the sum intended to be raised, was to be yearly paid by the nation during the continuance of the loan. The bank, however, by this act, did not possess any exclusive privilege of banking, nor was any monopoly created in its favour. Under its provisions subscriptions were immediately entered into, and before the 1st June 1694 the whole sum was subscribed, and was termed Bank stock; but the chief part of the subscribers were previously creditors of the Government, and their subscriptions merely consisted in changing their debt into this bank stock. The original subscribers were not, however, compelled to continue to *hold* the sums so subscribed, but were at liberty

to sell their shares to any person willing to purchase ; and this sale and purchase of bank stock gave rise to the terms buying into, or selling out of, the funds, there being in truth, neither at that time nor since, any funds at all, but merely a name written in a book, which entitled the individual to the advantages secured to the original subscriber, as the money subscribed had been paid to the Government, and expended in the charges of the war and other demands. The Bank of England being established, the charter directed that its management should be vested in a governor, deputy-governor, and twenty-four directors, to be elected by the holders of the stock, a clear possession of 500*l.* of which for six months constitutes a qualification to vote ; the qualification of a director being the possession of 2000*l.*, of a deputy-governor 3000*l.*, and of a governor 4000*l.* of the stock. The bank stock has been increased to upwards of 14,000,000*l.* ; the whole of which is a debt due from the Government, by whom from time to time it has been borrowed and spent, and it now forms a feature in the present enormous national debt. It is, however, entirely distinct from the funded and unfunded debt, being what is called the "Capital of the Bank."* Within four years, however, after the first establishment of the bank, the Government was in want of fresh advances, and as a consideration for this accommodation, the charter was to be continued till 1710, and the bank acquired exclusive privileges : the act of Parliament by which the charter was continued, containing a provision that no other corporation or company for banking should be allowed within England during the continuance of this corporation.

The foreign wars in which William III. was engaged, during the greater part of his reign, occasioned a con-

* There were in April last 2858 proprietors of bank stock entitled to vote, of whom 508 were holders of not less than 4000*l.* each, 163 not less than 2000*l.* each, and 453 not less than 500*l.* each, leaving 1734 entitled to vote, but not eligible to become governor, deputy-governor, or directors.

stant and rapid increase of the public debt; which, as may be imagined, was viewed with anxiety and alarm by all parties. The lenders were fearful lest the requisite funds for payment of their interest should not be raised; and the people with greater justice feared lest the burdens imposed upon the commerce and industry of the nation, in order to satisfy the augmenting charges of the debt, should, in the end, destroy the very source from which alone the required supplies could be drawn. The holders of stock consequently required that some secure fund might be established, from which their dividends might in all cases be paid; and the people demanded that some measure should be adopted to limit the amount, and provide for the gradual extinction of the debt. These feelings gave rise to the adoption, by the Government, of various measures for the purpose of satisfying both parties, and keeping them in good humour with each other; an attempt, however, which has been as unsuccessful, as attempts of the sort to ensure harmony between the debtor and creditor usually are.

It was the practice at the commencement of the funding system upon the negotiation of any particular loan, as we have seen in the case of the first advance by the bank, to impose certain taxes, the produce whereof was applied to discharge the interest or dividends upon that specific loan. From this cause there necessarily arose a variety of stocks or funds, bearing different denominations and different rates of interest, and payable from different sources. It occasionally happened that some of the taxes thus imposed produced more, and others less, than was required for the interest or dividends of the particular stock to which they were applicable; the deficiency of the one was made up from the surplus of another, and if there was any general surplus it was claimed for the *public* service, though not without murmurings by the national creditor; but there was no provision against the event of a general deficiency on the whole receipt of the year's taxes. This uncertain situation

was satisfactory to neither party. Accordingly, an act was passed, 1 Ann, c. 13, for applying balances and making good deficiencies, by establishing a fund called the "General Fund," and providing for the application of any balances of taxes to make up "deficiencies." This fund continued until the accession of George I.; but the continual increase of the debt rendered it altogether inefficient, and other measures were necessary to give the requisite degree of security to the public creditor. Accordingly, an act was passed, 1 Geo. I. c. 12, by which another fund, similar in principle, and applicable to the same purposes, was established under the name of the "Aggregate Fund."

In this manner an attempt was made to provide for the national creditor, but there was yet something wanting on the part of the people: they were not perhaps unwilling that interest upon the money borrowed should be paid, but they could not feel easy in the prospect of its remaining a perpetual charge upon themselves, and being handed down as an accumulating burden to posterity. In order, therefore, to propitiate the nation, the plan of a sinking fund, for the gradual repayment of the debt, which had been adopted in the reign of Queen Ann, but was subsequently for a time abandoned, was renewed, under the authority of an act, passed 5 Geo. I. c. 3. This act appointed certain commissioners, who were directed to purchase stock of individual fundholders, and to *re-invest* the amount in their names, and to receive and apply the accruing dividends in the like purchase of stock, for the purpose of ultimately effecting the redemption of the debt, or at any rate part of it; but as these transactions did not lessen the amount of taxes required for payment of the dividends (there being merely a change of names in the Bank books), no relief was afforded to the nation by the measure. It gave, however, a facility to the operations of the stock market, by increasing the number of purchasers; and the additional demand for stock thus created, had naturally the effect of raising its

price. This rise, as a great proportion of the people considered the price of funds as a political barometer, greatly tended to force an unfounded belief in the safe and prosperous condition of the country. The operations of this sinking fund were however rendered perfectly nugatory, as to the redemption of the debt, in consequence of the immense sums annually raised by loans for the expenses of Continental wars, in which England could gain nothing, and still more for the costs of that most unnatural and unjust crusade against our North American Colonies. Affairs thus continued in a state satisfactory to neither of the high contracting parties, and most unsatisfactory to the public, who had to pay in higher premiums and interest for the uncertainty and insufficiency of the security, until the termination of the unhappy and disgraceful conflict with America, in 1783, which brought peace to England, and introduced to the head of the councils of the sovereign the celebrated William Pitt, as first Lord of the Treasury and Chancellor of the Exchequer. Soon after the commencement of his administration began a new era of finance, and the rapid view which we have hitherto given of the financial history of the country must be changed for a more detailed account of his measures, which in truth merit a minute inquiry, as they form almost the only point connected with this branch of our subject upon which it is possible to look with any degree of complacency, and stand out in advantageous relief, alike from the measures pursued previously, and from those which have been subsequently adopted. It was his first task, after the completion of the treaties with France and America, to settle a peace establishment, and well did he perform his arduous work. He reduced the expenditure to less than sixteen millions, and thereby enabled Parliament to apply a large annual sum in actual reduction of the debt; and by the 26 Geo. III. c. 31 (1786), an entirely new plan was adopted for the management of the sinking fund, the

sum of 250,000*l.* and accruing dividends were specifically issued and applied quarterly for the purchase of stock for the redemption of the national debt. This sum was from time to time accumulated, and while the operation continued was attended with the most beneficial effect upon public credit. The plan had the concurrence of Mr. Fox, although then in opposition to the Government. This, however, formed but a small part of the plans of Mr. Pitt. He justly considered that as soon as possible after winding up the financial affairs connected with the war, and the fixing the amount of the peace expenditure, no time should be lost in investigating thoroughly the state of the national resources and obligations; without a correct knowledge of which, it would be impossible for the legislature to form any useful plan for the adjustment of the debt, and the appropriation of the taxes in its discharge. His mind was equal to this Herculean labour, and bitterly as we may lament his subsequent, though it is said *reluctant*, yielding to selfish advisers, yet for his courageous, honest, and talented conduct from 1783 to 1792 the nation undoubtedly owes him a debt of gratitude. Under his guidance the House of Commons, in the year 1787, entered into a determined examination of the several different kinds of securities forming the national debt, for the purpose of clearly and distinctly ascertaining its actual amount. It then proceeded to examine the different branches of the revenue, altering and increasing some duties and regulating others; and having thus obtained a thorough knowledge of the national finances, it turned its attention to the requisite provision, either for satisfying the permanent charges for the dividends or interest upon the public debt, or for redeeming part of that debt, as well as providing for what was fairly required for the annual civil and military contingencies of the state, and for the encouragement of internal industry. Pursuing this course, it entered into certain stipulations for

the regulation and compression of the debt, and the future payment of the fundholders' claims upon the public purse. It is impossible not to pause for the purpose of pointing out to the reader the contrast between this noble conduct, both on the part of the executive and the legislature, and that adopted subsequently to the treaty of Paris and the Conferences at Vienna and Aix la Chapelle, immediately subsequent to 1815, for settling the affairs of Europe, and which has been continued in no small degree to the present period. These arrangements on the part of the administration of Mr. Pitt were subsequently confirmed by the legislature, and were embodied in an act of Parliament (27 Geo. III. c. 13); one of the most able documents, as well as the most useful practical financial measures contained in the statute book, and to which we will advert, so far as it is connected with our subject, as affording the best view of the scope and object of the plans of the minister, as well as evincing the ability displayed in carrying them into effect. The time may yet arrive when its enactments will be considered of the utmost public importance.

Before this period, the whole of the revenue had been in a state of the utmost confusion. Duties had been laid on various articles at different times, and with no regard to order, so that there were the varying, and sometimes contradictory, provisions of several acts of Parliament as to the duties payable by one article. This had been the fruitful parent of speculation and fraud, to the great profit of the officers of the revenue, and the greater loss of the exchequer and the people. The first provisions of this act repeal, from the 10th May ensuing, all the then-existing duties of customs, in lieu of which other duties, enumerated in the schedule annexed to the act, were imposed, and regulations made for their collection, and for allowance on account of drawbacks. The rates annexed to the two books of rules established by 12 Car. II., and by 11 Geo. I., are repealed, and new and judicious

arrangements made as to the mode of ascertaining the declared and official value of goods entitled to drawbacks, as well as those entered for importation and exportation. It then imposes certain additional duties upon exciseable articles, upon stamps and hackney coaches, &c. ; and then, by s. 47, enacts that from the 10th of May, 1787, the duties of customs and excise, and all other duties then imposed by authority of Parliament (except the annual land and malt taxes, and the duties upon pensions and personal estates), should be carried to and constitute a fund, to be called "*The Consolidated Fund.*" The next section enacts that during the life of his majesty, the revenue of the Post-office, and the hereditary revenues of the Crown, together with the proceeds of the crown lands, should be carried to and made part of the same fund : and it is provided that the produce of such taxes and revenues should be applied to the uses and purposes directed by the act in reference to that fund. Such was the origin and constitution of this celebrated fund, of which so much is heard and so little known. It is in fact formed from the produce of the whole of the taxes, with the exception, at first of the land and malt taxes, and the duties upon pensions and personal estates ; and now of the sugar duties, and the duties upon pensions only, which are voted annually by Parliament, and alone applicable to the civil and military contingencies of the Government. The original act did not contain any provision as to duties to be subsequently imposed ; but in every act by which permanent taxes are levied, there is a clause directing that all the produce of such taxes shall be carried to and form part of the consolidated fund. The act having thus provided a fund, then proceeds to determine the mode of its application, and enumerates the sums actually due to the national creditor upon every separate kind of stock. It appeared that the greatest amount was due upon the 3 per cent. consolidated bank annuities, and that the interest upon the

whole amounted to the sum of 9,277,407*l.* or thereabouts. It should be stated that the 3 and 4 per cent. annuities part of the debt had been previously united and consolidated, and were then, and still are, called "Consolidated Bank Annuities;" the word bank being added, because that establishment had the management of the debt, and the office of paying the dividends; and also, because in the act for raising any loan, a clause was always inserted that the bank should continue a corporation until the several annuities created should be fully redeemed. In order to secure the due payment of the annuities and securities enumerated, the act further provides that from the 5th July, 1787, all such annuities, and the expenses attending them, shall be charged upon and payable out of "the consolidated fund" in the order therein mentioned. But to guard against the possibility of there being any deficiency by which the public creditor might suffer, it is further provided by sec. 58, that if the consolidated fund should at any time prove inadequate to pay all the charges upon it, the commissioners of the treasury are authorised, out of any monies that may be in the exchequer on account of aids or supplies granted to his majesty (*i. e.* the annual taxes), to apply so much as may be sufficient completely to make good such deficiency. The sums so advanced to be made good out of any subsequent surplus of the consolidated fund, and then applied to the purposes for which they were originally granted. The act also provides for the payment, out of the consolidated fund of the civil list sums, of 800,000*l.* and 100,000*l.*, theretofore payable out of the "aggregate fund;" and directs that the sum of 15,000*l.* shall be applied out of the consolidated fund for the expenses of the Mint in England and Scotland. It further authorises the payment out of that fund of other sums to be applied as a bounty for the encouragement of the growth of hemp, and for the augmented salaries of the Judges. It further provided that all money reserved for the payment

of dividends not claimed for three years, should be paid to the commissioners for redeeming the national debt; and a large sum was thus made available to the public, which had previously been a benefit to the bank alone. The act then concludes with the following most important clause :—

“ And whereas it may happen hereafter, that the exigencies of the public service may require extraordinary expenses, beyond the annual produce of the public revenue, and it will be highly important for the maintenance of public credit, and for the strength and safety of these kingdoms, that effectual measures should be taken for increasing the said revenue, in proportion to the additional annual charge occasioned by such expenses, Be it enacted, that distinct accounts shall be kept by the several boards for collecting and managing the different branches of the public revenue of the total amount in every quarter of a year of the several duties under their management, distinguishing (as far as possible) the several articles on which the same arises, and that the commissioners of the treasury shall cause to be prepared and laid before both Houses of Parliament, within fourteen days after the commencement of every session, a statement of the duties of customs, excise, stamps, and incidents respectively, distinguishing (as far as possible, in each branch) the produce on every separate article, the duties on which shall have amounted to 1000*l.* or more in the four quarters next preceding the date of such account. And also an account of all additions which shall have been made to the *annual charge of the public debt*, by the interest or annuities for or on account of any loan which shall *have been made after the passing of this act*, and within the space of ten years next preceding the date of such account, together with an account of the produce within the year next preceding of any duties which shall have been imposed, or of any additions which shall have been made to the revenue for the purpose of defraying the increased charge occasioned by every such loan respectively.”

Such are the chief provisions of this statute, as far as they relate to the establishment of the present consolidated fund. It had the effect of dividing the whole of the revenues of the country into two branches, applicable to two distinct classes of payments. The first class, comprising all those taxes which had been imposed for a *permanence*, was by this act united into one fund and appropriated to the payment of the permanent charges of the national debt and the civil list. The second, which comprised the taxes annually voted by Parliament (then the land and malt taxes and the duties upon personal estates), was left applicable to the annual charges of the army and navy, and the civil expenditure of Government. In this way provision was made for the constant and punctual fulfilment of the national engagements with the public creditor, without for a moment parting with the constitutional control of Parliament over the Government by withholding the supplies for the year. The produce of the first branch was to be paid into the bank in conformity with the terms upon which the various loans had been raised, and then to be applied in discharge of the interest of the national debt and the other charges to which it was liable; but the second was still under the control of the exchequer.

Such were the measures adopted by Mr. Pitt, at the commencement of his administration, for the settlement of the finances and the alleviation of the public burdens. The consolidated fund and the sinking fund fully answered their intended purposes, the one aiding and giving solidity to the other. They are both imperishable monuments of the talent, industry, integrity, and courage of the administration and the legislature of that period. England under such auspices soon began to overcome the difficulties by which she had been surrounded, in consequence of the extravagance with which the American war had been conducted, and the disasters by which it had been marked. She became powerful, prosperous, and happy, taking up her pre-eminent station

amongst the nations of the earth. Her nobility and gentry were rich, hospitable, and urbane, dwelling amongst, cherishing, and protecting their neighbours. Tradesmen and merchants flourished at home and abroad. The labouring classes were employed, independent, and contented. But, unhappily, in the year 1792, and before all the results of these beneficial measures could be fully developed, Mr. Pitt, at that time one of the most able as well as honest ministers that ever wielded the destinies of a great country, was, in a luckless hour, beguiled by alarmists on the one hand, and self-interested boroughmongers, jobbers, and money-lenders, on the other, to relinquish all those plans of economy and national regeneration so manfully commenced, and to embark in the fatal crusade against France, then struggling for the establishment of those rights, the want of which had always been with Englishmen a source of reproach to that country.

From this time the change in the plans and habits of this once economical and honest minister was complete. He conducted the war expenditure upon the most profuse and extravagant scale. By continued loans he drained the country of its bullion, and in consequence of this scarcity of the precious metals, and the inconsiderate advances of the bank, to assist in defraying the expenses of the war, that body was, in 1797, unable to pay their notes in gold. This led to the passing of the Bank Restriction Act, solemnly declared in both Houses of Parliament to be only a temporary measure, but which was continued through a period of twenty-six years, by which that irresponsible body was prohibited from paying their notes in specie on demand, and were thus, in fact, enabled to issue an unlimited amount of notes, usurping the highest functions of the Crown, and raising or depressing, in proportion as they enlarged or contracted their issue, the value of all property in the kingdom. The bank were not slow to avail themselves of this power, and their advances to

Government affording always a ready vent for their notes, they forced into circulation so large a number as to diminish their value one-third, and in this proportion to raise the nominal prices of every article in the country.

During this period the Jews and jobbers, who had been previously kept aloof by the energetic measures of Mr. Pitt, beheld with delight the aristocracy of the land beguiled by that arch apostate, Burke, come forward and place their title deeds at the disposal of the Government, authorizing them to mortgage their "broad acres" *ad libitum*, so that they might preserve their boroughs and their privileges. The result is well known. A debt of 800,000,000*l.* exists, but the boroughs have been swept away—the House of Peers is threatened with annihilation—the established church trembles for her future destiny, and every institution of the country appears in jeopardy. During the war with France, an addition was made to the debt of upwards of 600,000,000*l.*, borrowed, be it remembered, in a depreciated currency, while France has got relieved of burdens and institutions which degraded and disgraced her.

Before quitting the financial measures of Mr. Pitt, it is necessary to advert to one which is perhaps the most important of the whole, for the principle which it involves, and the exemplification which it affords of the manner in which that principle may be carried into effect. We refer to the Land-tax Redemption Act of 1798. The land-tax, which probably owed its origin to the feudal charge of escuage, had been fixed in the reign of William and Mary at 4*s.* in the pound for the whole of England. The position in which Mr. Pitt found himself in consequence of the shock given to the national credit by the Bank Restriction Act, was such as to produce some difficulty in raising the requisite supplies, and it therefore became necessary to devise some means by which the national credit might be strengthened, and an immediate fund be provided. With this object Mr.

Pitt turned his attention to the land-tax, as being a charge not liable to vary in its amount, and therefore susceptible of a definite valuation for the purpose of sale. This tax had previously been imposed for one year only, and its continuance for that period was considered as one of the safeguards of the constitution, as it had formed the chief source from which the annual supplies had been drawn. Its peculiar nature, however, rendered it the only, or at least the chief and the most available, source to which the Government could resort; and it was therefore by an act, 38 Geo. III. c. 60, made perpetual, subject to redemption in the manner and for the purposes specified by the act. The reasons for this measure are stated in the preamble of the act, to be the strengthening of public credit, and the augmenting of the national resources at that important conjuncture. The principles of the act are simple. Certain commissioners were selected from those who had been appointed to carry the annual land-tax act into execution in the several counties and towns, and were appointed commissioners for sale paid by a stipulated sum per cent. upon the amount of tax redeemed. Proprietors were not "compelled" to purchase; but on certain cases of refusal, right of redemption was given to other persons having collateral interest, and ultimately to strangers. The consideration for redemption, if less than 20%, might be paid in specie, but if above that sum, it was to be paid by a transfer to the commissioners for reducing the national debt of an amount of stock in the 3 per cent. consols, or reduced, which yielded a dividend one-tenth greater than the tax redeemed. The stock thus transferred was to be taken as redeemed, but the dividends arising from such stock were to be paid into the exchequer for the purposes of the consolidated fund; so that, in fact, if the whole land-tax had been redeemed, the people would have been no gainers, as the interest continued to be paid to the commissioners for reducing the debt, and it makes no difference if

taxes are to be levied to the same amount how the money is afterwards expended. The Crown—the Duchies of Lancaster and Cornwall, as well as corporations and trustees in general, are empowered to redeem the tax charged on their respective estates. It is said that Mr. Pitt, at the time of introducing this measure, had sanguine expectations of being able to extend it to the redemption of tithes. This act may be considered as the completion of the financial system of Mr. Pitt. The consolidated fund provided for the payment of the dividends on the national debt; the sinking fund provided for the application of any surplus of the revenue to the redemption of a portion of that debt; and the land tax redemption act recognised the principle of providing for the still further redemption of that debt by the sale of the fixed revenues of the country. The principle of this last measure is susceptible of an extensive and most important application, and the reformed House should not shrink from the adoption of similar measures, for the purpose of ascertaining the extent and relieving the pressure of the national burdens.

From this time to the end of the war the system of Mr. Pitt continued to be carried on, excepting in regard to the sinking fund, which, in fact, was virtually at an end as soon as there was no real surplus income to be applied for that purpose.

In 1802 Mr. Addington, now Lord Sidmouth, and then prime minister, introduced a scheme ratified by act of Parliament, 42 Geo. III. c. 71, of a sinking fund, which, by the application from time to time of *borrowed* money to purchase stock to *pay off* the debt, was to discharge the whole in *forty-five years* from that period!!! Notwithstanding this plan the debt continued to increase till the termination of the French war in 1815. It is clear that during a war which was carried on throughout by means of borrowing, the existence of a sinking fund was a mere delusion, and

the distinction between the two classes of taxation established by the act of 1787, instituting the consolidated fund, was then of no practical importance; but at its termination it became the duty of the Government to restore those funds, or to adopt some well-digested plan for the management of the revenue. When, therefore, treaties of peace were arranged at the Congress of Aix-la-Chapelle in 1818, the Government ought to have lost no time in calling upon Parliament to follow the excellent example presented to them by the proceedings of Mr. Pitt in 1786 and 1787, of which they were fully cognizant. The situation of the country imperatively called for such a step. The consolidated fund had from time to time been loaded with charges much beyond its resources, though those charges were not felt, while immense sums were raised by loans and applicable to all the purposes of government. The repeal of the property tax—the impossibility of continuing the borrowing system, and the prospect of a speedy return to a metallic currency, added to the altered state of our commercial relations, had given a new and by no means pleasant aspect to the financial position of the country, and rendered it imperious that “something should be done” to avert the most serious consequences. But alas! there was no master mind at hand to grapple with surrounding difficulties—to probe a diseased system to the quick—to redeem past errors, and make the continuance of peace a blessing to the country and the foundation of national greatness and happiness. The government and the legislature, without courage and without ability, like thoughtless and foolish spendthrifts, resorted to expedients and palliatives, which only added to the dangers and difficulties of the country.

The measures of Mr. Pitt already detailed were altered in many important respects, and though the names, and in some respects the forms, which he introduced were preserved, the spirit was entirely lost. His plans were 1st, a

separation between the annual and permanent revenue and expenditure ; 2nd, the reduction of the annual expenditure to the lowest possible amount ; and 3rd, the application of the surplus revenue occasioned by this reduction in diminution of the permanent charges of the debt. At this time the amount of the consolidated fund was 14,000,000*l.*, and the charges upon it were about 11½ millions, while the annual expenditure of rather more than 4 millions were provided for in the first instance from the annual taxes, amounting to about 2,000,000*l.* Any deficiency in the consolidated fund was to be provided for out of the supplies ; and the deficiency in the supplies, which such an application of them would occasion, was to be made good out of any subsequent surplus of the consolidated fund. The system adopted after the termination of the war, differed however, widely from this. At that time the whole of the taxes, whether permanent or annual, were, after the payment of the exchequer bills issued on the credit of the latter, applied to the consolidated fund, out of which the annual supplies voted for the army, navy, ordnance, and contingencies, were, in fact, paid. But it is obvious that on this system the annual supplies could form no fund from which any inadequacy of the consolidated fund could be made good, and some other measures were therefore necessary to provide against the contingencies resulting from this alteration. For this purpose an act was passed, 57 Geo. III. c. 48, providing, that in the event of any quarterly deficiency in the consolidated fund, the commissioners of the treasury, or any three of them, may issue exchequer bills to make up such deficiency ; and that an account of the exchequer bills so issued, and of the amount thereof remaining undischarged, shall be laid before Parliament on the 5th of March in every year. By the alteration thus made in reference to the consolidated fund, the treasury are no longer compellable to make good “ deficiencies ” out of the annual supplies,

which served as a wholesome check upon Parliament, but are enabled to issue exchequer bills for that purpose ; while there is no limit to the charges which a confiding House of Commons may impose upon that fund, and which the treasury may first get sanctioned in Parliament, and then carry into execution by the issue of exchequer bills.

It might have been expected that by this act “my Lords” of the Treasury would have been satisfied with the powers which they had thus succeeded in obtaining from either a wicked, an ignorant, or an indolent House of Commons. But this was not the case. The more the pecuniary difficulties pressed, the more regardless became the government and the legislature of ulterior consequences, so that they could only obtain the means of overcoming present difficulties. In addition, therefore, to the uncontrollable power of issuing exchequer bills, to provide against any expected deficiency in the consolidated fund, thus given, they procured the passing of another act, 59 Geo. III. c. 19, which enabled them between the quarters to make out exchequer bills charged upon the growing produce of the taxes for the quarter, unless 6,000,000*l.* should have been previously issued under the authority of the last act ; so that in addition to the unlimited power of issuing exchequer bills at the end of each quarter, for the purpose of making good the “deficiency” of the consolidated fund, we find a confiding legislature enabling the treasury to mortgage even the *growing* produce of that fund, between the quarters. Some check, however, was put upon this unconstitutional power, by an act, 59 Geo. III. c. 76, which directs that it shall not be lawful for the Bank of England to advance or lend *to his Majesty*, his heirs or successors, any money whatever upon the credit of any exchequer or treasury bills, or other government securities, or in any other manner whatever, without the express authority of Parliament ; and that when it shall be deemed necessary

for the public service to make an application for any advance so authorised by Parliament, such application shall be made in writing by the First Lord of the treasury, or by the Chancellor of the Exchequer for the time being, to the Governor and Deputy Governor of the Bank of England, to be by them laid before the Court of Directors, and that a copy of all such applications made in the course of every year ending the 5th of January, together with a copy of the minutes of the proceedings of the court of directors on every such application, and their answer thereto shall be laid before both Houses of Parliament by the proper officer of the bank, within fourteen days after the then next sitting of Parliament. This act, however, is not to hinder the bank from advancing money upon exchequer bills, under 57 Geo. III. c. 48, so that its provisions must only be considered as a restraint upon the issue of exchequer bills on any public emergency, such, for instance, as the expedition sent in 1827-8 to Portugal, by the late Mr. Canning, without the previous sanction of the House of Commons. It makes no alteration in the power conferred by the two other statutes of 57 and 59 Geo. III., which statutes may be considered as an abrogation of the law of Parliament, "That whoever shall lend, or cause to be lent, by way of advance, any money upon any of the branches of the King's revenue arising by customs or excise, such persons shall be judged to hinder the sitting of Parliament, and shall be responsible for the same by impeachment." (Hat. Par. Pro. 3. p. 89.)

Such were the measures adopted by the English Government from the years 1815 to 1819. It will readily be seen how far they deviated from the early plans of Mr. Pitt, both as regarded the security of the public creditor, and the preservation of the constitutional control of Parliament over the resources of the country. The latter was diminished by the disproportion between the permanent and the annual revenue, and the excess of permanent charges, thus dimi-

nishing that portion of the taxes over the imposition of which the legislature could have any control; while the former was lessened by the change of the consolidated fund from its original destination, viz.—the payment of the dividends and civil list, to the source whence the whole, or nearly the whole of the supplies for the army and navy were to be drawn, leaving any deficiency to be made good, not as before, out of the annual taxes, but by the issue of exchequer bills, which are merely notes of hand, issued by the government, and sent into the market for discount like any other negotiable security. The issue of these bills, and the rate of interest which they shall bear, are regulated by an act, 48 Geo. III. c. 1. In consequence of their bearing interest, of their convertibility, and of their being at any time payable on account of taxes, they are generally at a premium; but should they ever be at a discount, they would, of course, be paid into the exchequer on account of taxes, and of no more avail for the public service than the note of an individual paid on account of his own rent. Suppose, for instance, a person in the receipt of rents to the annual amount of £1000, payable half-yearly, and keeping an establishment much beyond his means; this person (being distressed for money between his rent days) applies to one of his opulent tenants, or to a bank, or indifferent person, to advance him the sum of £200 in anticipation of his accruing rents, for which he gives his note of hand, payable the next rent day. It is clear that when the rent day arrives he will be minus, not only the £200 *but also the interest thereon*. Now if his fixed payments remain the same, and he makes no adequate reduction in his establishment, he will at the end of the year find himself still further involved, and again compelled to resort to the same plan of anticipation, until at length some change in the value of money, affecting the price of commodities, and causing a lowering of rents, some domestic calamity, or

every pecuniary transaction throughout the country, by raising the nominal price of every article. The act referred to was passed for the purpose of making bank-notes payable in gold, and of preventing the issue of one-pound notes. Its effect was to substitute a metallic, in the place of an unlimited and irresponsible paper currency; and it thus produced evils of a frightful nature, and to an enormous extent. By diminishing the amount of the currency, it diminished in the same proportion the price of almost every article; and as this has not been accompanied by a corresponding reduction of taxation, which was chiefly imposed during the depreciation of the currency, it has fearfully increased the before overwhelming burdens of the nation. The provisions of that act had the effect of putting out of circulation, in a short period, very nearly one-half of the money current in England; and in this proportion consequently have prices been generally reduced. The obvious results have been doubling the burdens of taxation, and enriching the unproductive at the cost of the productive classes. A fundholder living in Russell-square, and receiving his dividends to the tune of 2000*l.* out of the taxes, could, in 1833, supply himself with the same house-room, furniture, clothing, food, and luxuries for 1200*l.*, which in 1818 cost him the whole of 2000*l.*; or to put the matter in another form:—if a large grocer has to pay 2000*l.* a year in taxes, or a rich linen manufacturer the same, or a farmer to dispose of 2000*l.* of agricultural produce, they must each of them part with nearly twice as many goods and produce to raise the 2000*l.* in 1833 as sufficed in 1818. So clearly has this unjust law worked to the loss of the productive classes, and to the gain of the unproductive, and to the actual doubling the burdens of taxation.

The bank charter has been renewed at eight different periods, always, with the exception of the last, in considera-

tion of fresh advances to the government. The statute, 3 and 4 William IV. c. 98, by which it was last renewed, has made many important alterations in the former system, though far less than the public were entitled to expect. It has made a reduction of 120,000*l.* in the allowance for the management of the national debt (the whole charges of which will be stated in the expenditure), but leaves it still much too large, considering, amongst other things, the balances on account of the taxes always in their hands; any responsible banking house would conduct the business for less than half the charge. It has also altered in some respects the exclusive privileges formerly enjoyed by the bank; it permits the existence of joint-stock companies and partnerships of more than six persons for the purpose of banking, and allows any such company or partnership, established *more than* sixty-five miles from London, to issue notes, but within that limit the bank still possesses a monopoly of issue. It further enacts, that all notes of the bank of England, payable on demand, and issued by its branch banks, shall, after the 1st of August 1834, be made payable at the place where issued; all its notes are payable in gold in London on demand. It further enacts, that the notes of the bank of England shall be a legal tender in future by any person, so long as the bank shall continue to pay them in gold, but of course they are not a legal tender by the bank in exchange for other notes. What effect these provisions, and especially those permitting the establishment of joint-stock banking companies, and making bank-notes a legal tender, will have upon the currency, it is difficult to foresee. It should always be borne in mind, that whatever tends to the increase of paper money has an instantaneous effect upon the precious metals, driving them out of circulation; and if afterwards continued, it will raise the nominal prices of all commodities, derange every con-

tract and bargain, and cause evils the opposite of those produced by Peel's act.*

The privilege of having their notes a legal tender, is only given to the bank as long as Parliament may think fit; and in order to guard as much as possible against any evils arising from an excessive issue, it is provided that an account of bullion and securities in the possession of the bank, and of their notes in circulation, and deposits with them, shall be furnished weekly to the Chancellor of the Exchequer, from which every month an average of the three months preceding shall be made up and published in the *London Gazette*. The following is the last account published in pursuance of this enactment:—

An account of the Liabilities and Assets of the Bank of England, on the average of the quarter ending 4th February, 1834.

<i>Liabilities.</i>			
Circulation....	18,377,000	Securities.....	£ 24,762,000
Deposits	14,086,000	Bullion.....	9,954,000
	<hr/>		<hr/>
	£ 32,463,000		£ 34,716,000
	<hr/>		<hr/>

It thus appears, that while the liabilities of the bank are upwards of 32,000,000*l.*, their *immediate* assets are some-

* Nothing can be more alarming in the present financial state of the country, than a sudden and long-continued demand of the precious metals, either by an adverse state of the exchanges or otherwise. In the panic of 1826, a mere accidental discovery by the directors of the bank of England, prevented our returning within the short space of forty-eight hours to the barbaric practice of "*actual barter*." Even the recent determination of the President to diminish paper circulation in America has lowered the value of bills upon London, which were heretofore at a considerable premium, but are now at 2 per cent. discount, and has occasioned a large exportation of silver to supply the vacuum created in the circulating medium of that country, and may terminate in the most disastrous consequences to this nation. 1834.

thing under 10,000,000*l.*, and therefore in the event of a sudden demand for payment of the notes, which would of course produce a simultaneous call for the deposits, the bank would not be able to meet a third of the claims made upon them. It is true if the Government could pay, or the individual discounts, bills and deposits called “securities,” could be *instantly* realized; the bank need fear no adverse events, but the same causes which produced this demand might also prevent any realization of funds from either of these sources.

The act further provides, that a general court of proprietors shall be held some time between the time of its passing and the 5th of October 1834, to determine the propriety of dividing and appropriating the sum of 3,638,250*l.* out of the capital of 14,686,800*l.* borrowed by Government, which sum of 3,638,250*l.* is to be divided amongst the proprietors, and the bank capital reduced in proportion. To understand in what manner this clause is to be carried into effect, or this sum to be raised, would puzzle the most able arithmetician, unless he could create money without materials, nor is it worth wasting any time in attempting an explanation, as the Government has no power to comply with the enactment but by means of borrowing, and to *borrow* in order to *pay*, even supposing there are parties who would lend, only creates an additional expense, by exchanging the nature of the securities.

The act further provides, that all the exclusive privileges of the bank are to cease upon twelve months notice to that effect being given by the Speaker of the House of Commons, within six months after the 1st of August 1844, or upon a similar notice given after the 1st of August 1855, and upon repayment by Parliament to the bank, of all principal, interest, and annuities, which may at either of such times be due to them from the public, upon any account whatever. But as the Government stands indebted to the bank in the enormous sum of 14,686,800*l.* forming the

bank capital, to say nothing of the deficiency and other outstanding exchequer bills held by them, and as there are clauses inserted in all the acts of Parliament for raising money by loans, that the bank of England shall continue a corporation until these loans or the annuities thereby created are redeemed, there was some ground for the observation of Mr. Young, a bank proprietor, made at a recent court, "That the bank of England and the national debt would be coeval." The laws of England are not, however, irrevocable or unalterable, and it remains a task for the reformed House of Commons, to consider the propriety of perpetuating an institution which has hitherto been almost uniformly injurious to the nation. By this act bills of exchange or promissory notes, not having more than three months to run, are not subject to the usury laws ; and by another act of the same session, c. 83, all country bankers are to keep accounts of their circulation, and make quarterly returns of the average of such circulation upon oath to the Stamp Office.

CHAPTER VI.

THE CUSTOMS.

Customs—definition of—their origin—The operation in raising the price of the Article and causing corresponding Duties to be laid upon our Manufactures in other Countries—Effects of the Decrees of Berlin and Milan—Bonding and Warehousing system—its origin and effects—Drawbacks—Official and declared value of Imports, Exports, and annual amount of Customs—Sugar—Emancipation of Slaves—Tobacco—Silk—Timber—Cotton and Wool—Sums paid out of this branch of the Revenue in its progress to the Exchequer—Law Charges—Postage—Superannuations, Compensations and Allowances—Quarantine—Expense of Warehousing—Navigation Department—its Establishment and Expense—Coast Blockade—Payments under Warrants from the Barons of the Exchequer in Scotland—Duke of Manchester—his Services—Custom-House Establishment—Free Trade—Property Acts—Scavage and Package Dues—Duty upon Coals—Duke of Richmond—Orphan Fund—Isle of Man—Duke of Athol—Revenue of the Island.

THE Customs are the species of taxation to which alone the term “duties” in relation to revenue is properly applicable. They are the duties, tolls, tributes, or tariff, payable to the king upon merchandise exported or imported, and form a branch of the perpetual revenue (with the exception of the sugar, and certain parts of the tobacco and malt duties, which, upon the sale of the land-tax in 1798, were made annual), 28 Geo. III. c. 60.

These taxes, or the most ancient part of them, which arose from exports only, are said to have been paid to the king for two reasons:—1. Because he gave to the subject leave to depart the kingdom and take his goods along with him. 2. Because the king was bound of common right to keep

some other unexpected event occurs, when he finds these notes of hand *suddenly* demanded, himself reduced to beggary, and his estate passing into the hands of strangers.

The nation varies nothing from an individual. A public exchequer bill, and a private note of hand, in anticipation, are of the same character, each payable "*at par*" out of annual resources. These "deficiency" exchequer bills form now the real security of the fundholders, who may one day find, to their great astonishment, that the security which they possess is no longer of any avail for their quarterly dividends.*

But while these changes were being made in the nature and objects of the consolidated fund, the sinking fund was continued ; not upon the principle established by the act of 1786, of applying an actual surplus of the revenue to the redemption of debt, and thereby effecting a sensible diminution of the national burdens, but upon the plan of Mr. Addington, in 1802. But every year demonstrated the inutility of such a fund, while there did not exist any real surplus revenue applicable to the purposes for which it was instituted. Accordingly, by an act, 1 Geo. IV. c. 22, 12,000,000*l.*, and by c. 23, 24,757,306*l.* 3 per cent. consols, and 25,175,705*l.* 3 per cent. reduced, standing in the names of the commissioners for reduction of the debt, were cancelled, and the interest or dividends directed to cease. By 1 2 Geo. IV. c. 70, 13,000,000*l.* were abstracted, and in the same session, c. 108, 10,716,146*l.* 3 per cent. consols, and 11,013,021*l.* 3 per cent. reduced, were also cancelled, and the dividends directed to cease. These and other abstractions virtually annihilated this celebrated fund ; and though by the 4 Geo. IV. c. 19, 5,000,000*l.* out of any accruing surplus was to be applied to the reduction of the debt, no such surplus ever existed : by 9 Geo. IV. c. 92, only one-fourth of the

* It is singular that in the finance accounts there is no statement of the profit and loss upon the issue of exchequer bills. This ought to be stated, and it is to be hoped will not escape the vigilance of the House of Commons.

actual surplus of the revenue beyond the expenditure is to be applicable to this purpose, which in the quarter ending 5th April 1833, produced the *enormous* sum of 116,847*l.* 17*s.* 4*d.* wherewith to redeem 800,000,000*l.* of debt!!! The commissioners for managing the national debt are, the Speaker of the House of Commons, the Chancellor of the Exchequer, the Master of the Rolls, the Governor and Deputy-Governor of the Bank of England, the Accountant-General of the Court of Chancery, and by a subsequent statute, the Chief Baron of the Exchequer. Thus terminated, in effect, and almost without an observation, the strange delusion of the sinking fund. For many years it was considered a financial axiom that the debt could be reduced, nay annihilated, by *paying* with one hand what was *borrowed* with the other. It was political profanation, a social crime, a punishable perversion of the faculties, to hint to the people the abstract doctrine that equal addition and subtraction did not alter a gross amount. The incalculable misery produced by the public delusion had no tendency to open men's minds; and when, as if by miracle, they beheld the sinking fund annihilated, the government and the legislature gave up their folly without a blush, and without a symptom of remorse for their unfeeling conduct towards those who, like the author of this work, always denied its efficacy and derided its operations.

The reader has thus been presented with a general view of our present financial system, as regulated by the several acts of Parliament which have been passed in order to establish it, and of the various changes which it has undergone from the first imposition of permanent taxes consequent upon the adoption of the plan of borrowing money for the extraordinary expenses of a state of war. The object has been to make the system intelligible to all, as the best means of ensuring an effectual improvement. Without pretending to detail the means which the legislature must

adopt in order to give clearness and simplicity to the subject, it may be stated that one measure, in which they can hardly fail to do rightly, will be to place the consolidated fund upon its original footing. At the present time that fund comprises, in fact, the whole of the revenue, with the exception of 3,000,000*l.*, part of the sugar duties, which are specifically appropriated to pay that amount of exchequer bills issued upon the credit of those duties. It is thus necessarily employed for other purposes than those to which it was in the first instance confined, being now, in fact, the source from which the supplies for the army and navy are drawn, as well as being charged with innumerable pensions. To this subject the attention of Parliament should be directed. Let them place the consolidated fund on its original footing ; make it applicable only to the payment of the interests of the national debt and the civil list, and let only such an amount of taxes form part of this fund as may be necessary to raise the sums thus required, and let all the taxes beyond this amount be made annual. In this way the constitutional control of Parliament would be in some measure restored, and the foundation laid for an enlarged plan of retrenchment and economy, in reference to the civil and military expenditure, as well as for any measures which may be adopted with regard to the debt, without which no reduction of expenditure, in other respects, will be of any permanent avail.

Another matter to which it is their duty to direct their immediate attention, is the means of putting an end to the present system of anticipation of the national resources. Every year the greater portion of the revenue is applied, not in defraying the actual charges of that year, but in providing for the payment of exchequer bills which have been issued under the authority of Parliament, or by virtue of the acts before referred to, and the produce of which has been already spent. In order to make good the deficiency thus

occasioned, the issue of fresh bills becomes necessary, and as the power of paying the interest due to the public creditor, and of defraying the expenses of the army and navy, to say nothing of the civil and pension list, depend chiefly upon the discount of these fresh bills by the bank, it is clear that the executive and the legislature are thus rendered dependent upon that body. Who can, without apprehension, contemplate the consequences which would ensue if that body should refuse, at the termination of any quarter of the year, to discount sufficient exchequer bills to make good the deficiency of the consolidated fund. It may be said that there can never be any danger of such a refusal, as the profit to the bank upon the transaction is sure, and this may *perhaps* be the case: but suppose these deficiency bills actually issued, and that some political, foreign, or domestic event, or the stock-market being overloaded by an over-issue, should cause their fall to par or discount, the natural consequence must be, that they would be instantly paid into the bank or exchequer on account of the current taxes, and thence would begin a struggle for precedence between the King, his judges, army, and navy, pensioners and placemen, and the unfortunate fundholder—a struggle which would be preceded by the total destruction of the national credit, and might be followed by a dissolution of the bonds of society.

The financial system of England, as it existed before the last renewal of the bank charter, has thus been presented to the reader with all the distinctness of which it appears susceptible; but previously to adverting to the changes then made, it is necessary to make some reference to the effect of the measure commonly called Peel's act, which came into full operation in 1826. We have before explained the consequences of the bank restriction act, which, by enabling the bank to force into circulation an excessive number of their notes, had the effect of deranging

up and maintain the ports and havens, and to protect the merchants from pirates. It has been supposed that they are called with us "Customs," because they belonged to the king by immemorial usage and the common law, and were not granted by any statute; but Sir Edward Coke clearly shows that the king's claim to them was by grant of parliament. And indeed this seems to be admitted by the statute 25 Edward I. c. 7, wherein the king promises to take no customs from merchants without the common consent of the realm, "saving to us and our heirs, the customs on wool, skins, and leather, *formerly* granted to us by the commonalty aforesaid." These were originally called "*hereditary customs*" of the crown, and were due on the exportation only of those three articles which were styled the *staple* commodities of the kingdom, because the merchants were obliged to bring them to those ports where the king's staple was established, in order to be there rated previously to exportation.

They are denominated in the barbarous Latin of our ancient records *custuma*, and not *consuetudines*, which is the word always chosen to express usages. The word *custuma* seems to be derived from the French word "*coustom*" or "*coutum*," signifying toll or tribute, which again is derived from the word *coust*, denoting price or charge, or, as we have adopted it in England, *cost*. The duties on wool, sheep-skins, wool-fells, and leather exported, were called *custuma antiqua sive magna*, and were payable by every merchant, as well native as stranger, with this difference, that merchant strangers were charged with an additional toll of half as much more as that paid by natives. The *custuma parva et nova* were an impost of threepence in the pound, due from merchant strangers only, for all commodities, as well exported as imported, which was usually called the "aliens" duty, and was originally granted by 31 Edw. I. But these ancient hereditary customs, especially those on wool and wool-fells, were

reduced to a small amount, when the government, in the reign of Edward III., with the intention of encouraging home manufacture, prohibited the exportation of wool. Other customs, payable upon exports and imports, were distinguished chiefly into subsidies, tonnage, and poundage, and there were also charges not included under these heads. Subsidies were such duties as were temporarily imposed by parliament upon any of the staple commodities before mentioned, over and above the *custuma antiqua sive magna*. Tonnage was a duty upon all wines imported. Poundage was a duty imposed, *ad valorem*, at the rate of 12*d.* in the pound, upon all other merchandise whatsoever; and the other imposts were those occasionally laid on by parliament as emergencies required. These distinctions are now forgotten, except by the officers immediately concerned in this department, the produce of the whole being, in effect, blended together under the one denomination of the *customs*. By this word is understood, at present, duties or subsidies imposed by authority of parliament, and paid by the merchant, at the quay, upon all imported as well as all exported commodities, except in cases where certain rewards, bounties, or drawbacks, are allowed upon particular exports or imports. The official statements of the customs imposed by parliament, down to the year 1787, were contained in two books of rates set forth by parliamentary authority, one signed by Sir Harbottle Grimstone, Speaker of the House of Commons in Charles II.'s time; and the other signed by Sir Spencer Compton, Speaker in the reign of George I., to which (as will presently be seen) fearful additions have been made. Aliens still pay heavier duties than natural-born subjects; and this additional charge, known as the "alien duty," is one principal cause of the frequent applications to parliament for acts of naturalization.

These customs, then, are a tax *immediately* paid by the merchant, although *ultimately* by the consumer, and conse-

quently are little felt or complained of; and, indeed, if prudently imposed, the people are hardly aware that they pay them at all. The merchant makes no complaint, for he knows that he shall be reimbursed by the consumer; and the consumer, though he really pays, confounds the tax with the price of the commodity. But this advantage is, perhaps, more than counterbalanced by the effect of these imposts, if too heavy, in checking trade, especially when the value of the commodity bears but a small proportion to the duty imposed. In that case, too, they operate as an inducement to smuggling, which then becomes a lucrative employment, while the obvious and just punishment of smuggling, confiscation of the commodity, is in such cases ineffectual, the prime cost of the goods, forfeited by the smuggler, being inconsiderable, when compared with his profit, if successful in evading the duty. To prevent smuggling, therefore, under these circumstances, recourse is had to punishments out of all proportion to the real guilt of the offender, and which after all prove, and must prove, inadequate to the end for which they are inflicted. There is also this other consequence attending high imposts on merchandise injurious to the consumer, and therefore a check to consumption, that the earlier the stage in which any tax is levied upon a commodity, the more heavily it falls upon the consumer. Every trader through whose hands the commodity passes will have a profit, not only upon the raw material, and his own labour and time in preparing it, but also upon the very tax itself. If this were not the case, he would lose the interest of the money so paid. To instance the article of foreign paper, the merchant pays a duty upon importation which he does not receive again until he sells the commodity, perhaps at the end of three months: he must therefore take a profit as well upon the duty paid to the custom-house as upon the original price paid to the manufacturer abroad, and he charges the paper accordingly

to the stationer. When the stationer sells it, he requires from the printer or bookseller a profit upon the whole sum advanced by him to the merchant, and the bookseller does not fail to charge upon the same principle to the ultimate consumer, who, therefore, not only pays the original duty, but the profit of these three intermediate traders who have successively advanced it for him. This progressive increase is carried much further in any mechanical or more complicated branch of trade. A heavy scale of custom duties has also the inevitable effect of causing the adoption of a corresponding scale of duties by foreign countries, as we have recently experienced in Russia, Prussia, America, and elsewhere. This check to our commercial enterprise has arisen from the taxation which is required to pay the interest of the debt, and the expense of an enormous peace establishment. Taxation, especially the taxation of food, increases the price of labour, and consequently the price of the article exported, and hence arises the difficulty of competing by ordinary means with our less heavily taxed neighbours. Machinery is called into aid; this diminishes, in the first instance, the demand for manual labour; unemployed workmen are compelled either to emigrate or to require parochial relief; the feeling of self-respect which follows independence is weakened or broken down; the scantiness of relief induces crime; severe laws succeed; the seeds of discontent and rebellion are sown, the frame of society is disjointed, and he is, indeed, wise who can foresee the termination of the evils thus produced.

The commerce of England received its first dangerous blow in the decrees issued by the emperor Napoleon at Berlin and Milan. They drove the continental nations to become themselves manufacturers, and thus narrowed the demand for our goods. These decrees have been followed up by the commercial system of the King of Prussia, who, in his late union with certain districts of Germany, is

endeavouring to shut us out of one of the best markets for our steel, woollen, and cotton goods. But regrets are useless. We have no power to recal the past; our object should be to improve our situation for the future.

It is unnecessary to pursue inquiries into the revenues of the customs at an earlier period than the year 1787, when an act was passed (27 Geo. III. c. 13) by which all former duties of customs and drawbacks were repealed, and others set forth in schedules to that act substituted in their place. To this most important statute we have already fully referred in the preceding chapter as the foundation of the consolidated fund.

When this act was passed, the annual amount of customs paid into the exchequer did not exceed four millions. In the year 1797, these duties had been increased by more than five millions. This increase of taxation occasioned the introduction of what is called "the bonding or warehousing system," which though perhaps beneficial in its origin, has given the greatest facility for increasing taxation, and thus, perhaps, may hasten the destruction of the system which it was intended to uphold. It originated in the commercial embarrassments of that year, which were relieved by advancing to certain merchants and manufacturers exchequer bills upon credit of their several commodities. Attention was thus called to the inconvenience and occasional loss to which merchants were subjected by the necessity of advancing to government the duties to which imported goods were liable at the moment of importation, and long before the articles themselves were sold. This was attended with the following disadvantages to the merchant:—1. He was under the necessity either of borrowing money to pay those duties, or of narrowing his trade, in order to pay them out of his own capital. And 2, when the amount of duties was heavy and money scarce, he was often under the necessity of selling part of his goods at a loss in order to clear off the

demands of the custom-house. These reasons induced Mr. Pitt, the then minister, who was always anxious to promote foreign commerce, to propose to parliament the establishment of the warehousing or bonding system. With this view an act was passed (38 Geo. III. c. 40) which continued and extended certain previous provisions, and which has itself been still more and more extended by subsequent enactments. By this system the goods of the merchant are kept in safe custody in warehouses under the king's lock, the owner entering into bonds for the due payment of the duties upon the removal of the goods, and being thus relieved from the duty until the time of sale.*

The advantages of this system are great; but it may be doubted, whether without its existence taxation could have been carried to its present fearful extent, especially since the return to metallic currency. It has besides occasioned the expenditure of immense sums, not only in London, but in Liverpool, Hull, and other places, for the erection of docks and warehouses—erected, it must be remembered, with borrowed capital raised by means of shares; the current price of these shares, and the annual dividends received from them, being the only return which the shareholder can, under any circumstances, receive. In addition to this, it has greatly increased the facility of issuing exchequer bills in anticipation of the revenue, and thus of enabling the government and legislature to perpetuate that pernicious system.

It is curious to observe the changes which occur in the popular disposition. The people successfully resisted the measure introduced into parliament by Sir Robert Walpole in the year 1753; the chief feature of which was this very

* The practice upon payment of the duties upon bonded goods is not to deliver up the bonds to the parties, but to cancel them. As, however, these bonds form a lien upon landed property, they should in all cases be delivered up, as it might materially embarrass the investigation of the title to an estate, if the vendor was known to have been in the situation of a crown debtor, unless he possessed the cancelled bond to prove his discharge.

warehousing system, which has since been quietly submitted to, and now considered as advantageous to the country, and without which the present amount of revenue could never have been collected.

The official value of the goods deposited in these warehouses in London only, in the year 1831, was 19,974,531*l.*, and in the year 1832, 18,588,211*l.**

In these remarks upon the bonding system the order of time has been to a certain extent disregarded, for the convenience of presenting its history and consequences in one view. It may perhaps be well to take this opportunity of saying a few words with regard to drawbacks, which, though diminished and simplified, continue to form an important part in any view of the customs, as they appear during the last year to have amounted to 1,216,692*l.* 18*s.* 7*d.* Drawbacks are a re-payment, upon exportation, of duties paid upon the importation of particular commodities. The bonding system has done away with the necessity for drawbacks in all cases, except those in which the articles are subjected to some process before exportation, which cannot be performed in the bonded warehouses. For instance, upon the importation of all sugar a certain duty is paid; when it is refined, the fine part is retained for home consumption, while a large proportion of the coarse is exported to Russia or elsewhere, and the duty paid is then returned according to the amount exported. Drawbacks are yet too extensive, and as they are the source of great fraud, to an extent in

* The following is the official value of the imports and exports from the United Kingdom, during the year ending 5th January, 1833:

Imports.....	£44,586,241	15	0
Exports, viz. British and Irish } Produce and Manufactures . }	£65,026,702	11	0
Foreign and Colonial Mer- } chandise	11,044,869	17	0
		} 76,071,572	
		8	0

The declared value in the same year was—

Imports.....	36,046,027	11	5
Exports.....	36,444,524	18	7

one year of 120,000*l.* on refined sugar only, it might be well to abolish them altogether. Sir Henry Parnell, in his work upon Financial Reform, thinks the abolition could be attained without any great difficulty, partly by the total repeal of some duties, and partly by the facility afforded by the warehousing system, and by allowing the fullest opportunity of exportation from the warehouse free from all restraint, and at a small expense. If this were effected, the nation would save the sum paid annually for various drawbacks in different branches of the revenue, amounting to upwards of two millions and a half. It is thought, however, that some measures will be soon adopted to extend the bonding and warehousing system to Manchester, Leeds, and other large inland towns.

The several duties of customs imposed in 1787, were repealed by 59 Geo. III. c. 52, and 6 Geo. IV. c. 105, and others granted in their stead. Several additions and alterations have since been made; and in the last session (being the first of the reformed parliament), five acts for the regulation of the customs were passed in lieu of those formerly existing.

Having thus endeavoured, as briefly as possible, to deduce the history of the customs from the earliest to the present period, and to illustrate it with such practical details as were necessary to the proper understanding of the subject, let us proceed to consider the annual revenue derived from this important but legitimate source of taxation, and the "siftings" which take place in its collection and transition to the exchequer. We shall then have ascertained something like the amount applicable to the public service.

It has been already seen in the financial accounts already given, that the amount of customs in the year 1792, a time of profound peace, amounted only to the sum of 3,784,974*l.* 0*s.* 1½*d.*; while the statement of the sums levied on the same account in the year 1832-3, also a

period of profound peace, amounts to no less a sum than 18,167,665*l.* 8*s.* 8¼*d.* for Great Britain; and the sum of 1,516,908*l.* 16*s.* 1¾*d.* for Ireland, making altogether the astounding sum of 19,684,574*l.* 4*s.* 10*d.*

The following account will give a general view of this branch of the revenue for one year, ending 5th January, 1833:

The gross amount of Customs } collected in England.....	£16,689,751 13 4½
Ditto in Scotland.....	1,477,913 15 4
Ditto in Ireland	1,516,908 16 1¾
	<hr/> £19,684,574 4 10
The amount of Ex- penses attending the collection in England & Scot- land.....	£1,124,037 4 1
Ditto in Ireland..	252,327 19 1¼
	<hr/> 1,376,365 3 2¼
The amount of other Payments in its pro- gress to the Exche- quer for England & Scotland	361,341 6 0¾
Do. for Ireland....	21,776 0 11
	<hr/> 383,117 6 11¾
	<hr/> 1,759,482 10 2
Net Amount, exclusive of Drawbacks, Balances, &c...	£17,925,091 14 8

Among the principal articles from which the duties of customs are derived which deserve a particular notice, are sugars, tobacco, snuff, silk, and timber. Upon each of these we shall give such details as may throw light upon the system; as also upon others, which, though not producing a large amount of revenue, exert a powerful influence upon the commercial and manufacturing prosperity of the country.

The duties upon *sugar* are large in amount, and deserve especial notice, as forming almost the only source of the annual revenue; and as they may be very greatly affected by the recent measures in relation to the emancipation of the West Indian slaves. The particulars of these duties for the year 1832 are as under:—

*Gross Receipts and Re-payments of Duties of Customs upon Sugar in Great Britain, for the Year
ending 5th January, 1833.*

YEAR	GROSS RECEIPT OF DUTIES ON SUGAR.			PAYMENTS OUT OF THE GROSS RECEIPT OF DUTIES ON SUGAR.				
	Total.		Net Produce of Duties on Sugar.	Bounties paid on British Refined Sugar Exported.		Repayments on Over-entries, Damages, &c.		Total.
Ending 5th January, 1833.	£.	s. d.		£.	s. d.	£.	s. d.	£.	s. d.
GREAT BRITAIN.								
British Plantations.....	4,198,207	12 4						
Mauritius	621,420	9 2						
East Indies.....	126,755	9 5						
Foreign Plantations and Foreign Refined Sugar	89	10 7						
				949,128 0 1	10,826 8 9	959,954 8 10	3,986,518 12 8	

The Net Amount of Duty for Ireland, in addition to the above Sum, is £407,820 5 1.

By the act 3 & 4 Will. IV. c. 58, the sugar trade is somewhat less restricted than it had been by previous statutes. The duty on sugar from the British possessions in the West Indies and the island of Mauritius, which was formerly 27s. per cwt. is now 24s. per cwt. The duty on sugar from the Mauritius was originally the same as upon sugar from the East Indies ; but by the 6 Geo. IV. c. 111, s. 12, it was provided that the island should be deemed one of the sugar colonies, and placed upon the same footing in all respects as the West India islands. On sugar from the British possessions in India, the duty which formerly was 37s. per cwt. has been reduced to 32s. ; but upon sugar imported from any other place, the duty remains at its former amount of 63s. The duties on molasses are reduced from 10s. to 9s. per cwt. This act has also reduced the bounty upon sugar exported in something of the same proportion with the reduction of the duty on their importation ; eight tenths of the bounties formerly paid being now payable, and continuing so, as long as the duties imposed by the act remain in force. It also provides that the bounty on double-refined sugar, and on sugar of equal quality to double-refined sugar, shall be allowed, although it may be in lumps or loaves of more than 14lbs. weight, thus removing some of the restrictions imposed by the 9 Geo. IV. c. 76.

By the 3 & 4 Will. IV. c. 61, sugar may be admitted without payment of duty “ *to be refined for exportation* ” under bond, upon application being made to the commissioners of customs by any person actually carrying on the business of sugar refiner in the ports of London, Liverpool, Bristol, Hull, Greenock, or Glasgow, or any other port to be approved by three of the lords commissioners of the treasury, on their being satisfied “ that the premises are fit in every respect for receiving such sugars.” This regulation will effect an important alteration in the sugar trade.

But it is in vain to hope for any continuance of sugar re-

finers in this country, until some far more effectual relief shall be afforded them. Every year witnesses the departure of some of the most eminent, who carry with them their capital and their skill to the continent and to America, driven from this country by its absurd and oppressive fiscal regulations.

The total quantity of British refined sugar exported from the United Kingdom in one year, ending 5th July 1833, amounted to 342,769 cwt.

We must remember that since the act passed for the redemption of the land-tax, in 1798 (the provisions of which have been already stated), the sugar duties, with the trifling exception of those upon pensions, form the only source of taxation under the annual control of the House of Commons, who, though supposed to be the guardians of the public purse, have, in reality, no power over any other part of a revenue which amounts to more than fifty-four millions. The sugar duties *once* produced a net annual revenue of seven millions, but their produce is now reduced to about four millions. The export trade of the West India islands was never less than between three and four millions, giving employment to at least one thousand vessels, manned with from fifteen to twenty thousand sailors. The total quantity of sugar raised in all the colonies, including the East Indies, amounted, in 1830, to 580,000 tons; of this 225,000 were the produce of the West India islands and Mauritius, and 355,000 of the foreign colonies. Of the sugar raised in the West Indies, 180,000 were consumed in the United Kingdom, while the remainder was exported to the continent.

The "reformed" parliament has thought fit (by statute 3 & 4 Will. IV. c. 73) to adopt the recommendation of individuals, whose sympathy extended itself across the Atlantic, without pausing to consider any means of alleviating the sufferings of their countrymen at home. In compliance with the suggestions of those individuals the experi-

ment of emancipation is about to be tried. All its results no one can venture to predict ; but we can mention one fact, which may aid us in forming a judgment as to its effects upon the wealth and trade of one part of the colonies. St. Domingo, before the emancipation of the negroes, exported 72,000 tons of sugar annually. It now scarcely produces enough for its own supply ! And this general slave emancipation has been accomplished at an expense of twenty millions, which is to be wrung from the ill-fed, ill-clothed, and ill-paid labourers of England, without the *certainly* of improving in any respect the condition, or adding to the comforts of the well-fed slave of the West Indies. *Nous verrons*. No doubt very strenuous efforts will be made in the ensuing session to obtain an “*equalization*” of the sugar duties, and that the table of the House of Commons will be loaded with petitions and calculations to delude the government, and to induce them and the legislature to abandon their ancient policy. Let us hope (notwithstanding the very feeble interest and paucity of talent of the advocates of the West India colonies in the reformed parliament) that the efforts of self-interested individuals will be frustrated, and that the produce of our valuable possessions in the West Indies will not be further deteriorated, or still greater depression heaped upon our shipping interest. Colonial property may yet rally, but there must be an alteration in the present system of patronage and of local legislature ; the colonial charges must be reduced, so that each of the islands may be enabled to maintain itself without drawing from the overwhelming taxation of the mother country.

Before stating the produce of the duties upon *tobacco*, it may be noticed that this weed, so simple in its cultivation, is a source of revenue in almost every country of Europe. In France, Italy, Spain, and Russia, it is nearly a monopoly in the hands of the respective governments. In some parts of

Germany it is not taxed, and in Holland and Belgium only a trifling duty is imposed, and it is thus rendered a source of smuggling from those countries, particularly to Ireland. In the United Kingdom the duties levied upon it are out of all proportion to the original cost ; and in order to make these duties as productive as possible, its cultivation is prohibited both in Great Britain and Ireland. Complaints are frequently made on this account, especially in Ireland, though the extent to which smuggling is carried renders it there less burdensome.

Sir Henry Parnell says, “ The great disproportion of the duty on tobacco to the natural price of it, the circumstances of its being almost a necessary to the lowest classes of society, and the facility the high duty holds out to illicit trading, concur in rendering it one of the most objectionable duties. As the price of tobacco, exclusive of duty, cannot be taken at more than 4*d.* per lb., the tax of 3*s.* per lb. is at the rate of 900 per cent. ; and, therefore, in order to withdraw the article from the hands of the smuggler, a very large reduction ought to be made. Unless reduction be carried sufficiently far on this and other articles, smuggling, and the expense of attempting to suppress it, will continue, and thus the principal object in sacrificing revenue will not be attained.” Sir Henry Parnell also considers there ought to be a reduction of 2*s.* in the lb. ; this would occasion a loss to the revenue of one million and a half, which we shall presently see the Chancellor of the Exchequer is not able to spare without a complete breaking up, or the most extensive alteration of the present financial system : unless, indeed, this reduction of duty should produce an increased consumption of the article.

The following is an Account of the number of pounds weight of Tobacco imported, and of the amount of Duty collected thereon in the year ending 5th January 1833,

with the rates of Duty, distinguishing the Quantities and Duties in each kingdom :

	Quantities Imported.	Duty thereon.
	<i>lbs.</i>	<i>£. s. d.</i>
Unmanufactured Tobacco	20,164,864	3,023,360 1 3
Manufactured Tobacco and Cigars. .	148,517	66,839 13 6
Snuff	234	70 13 11
Total.....	20,313,615	3,090,270 8 8

RATES OF DUTY.

	<i>s. d.</i>
Unmanufactured of any British Possession in America	2 9 per lb.
Ditto of any other place	3 0 do.
Manufactured Tobacco and Cigars.....	9 0 do.
Snuff	6 0 do.

Total Receipt of Duties thereon for One Year, ending 5th January, 1833.

	<i>lbs.</i>	<i>£.</i>	<i>s. d.</i>
England	14,029,514	2,146,442	0 9
Scotland	1,939,337	291,392	5 0
Ireland.....	4,344,764	652,436	2 11

The duty upon tobacco is undoubtedly too high. In four years, to 1798, when the duty was only 8d. per lb., the quantity of tobacco entered for home consumption in Ireland was 32,000,000lbs., making an annual average of 8,000,000lbs.; but in four years to 1829, the quantity imported for home consumption in Ireland was only about 16,000,000lbs., making an annual average of 4,000,000lbs., that is, half what it was 30 years ago, when the population was said to be only half as numerous. Had the individual consumption of tobacco that paid duty increased according to the supposed increase of the population of Ireland, the annual consumption should be now 16,000,000lbs. instead of 4,000,000lbs. As no doubt the individual consumption of tobacco has increased in this ratio, the conclusion is, that full three-fourths are sup-

plied by smuggling. It appears by the evidence given in the session 1831, before the committee on Irish tobacco, that there would be a considerable exportation of manufactured tobacco to foreign countries but for the restrictions arising from the high duty. The drawback allowed is accompanied with so many vexatious conditions, that it is not a sufficient compensation to the manufacturer for the original duty paid, and he is, in consequence, obliged to require so high a price as to be unable to meet foreign competition. By 3 & 4 Will. IV. c. 52, a scale is adopted for supplying the navy with tobacco and wine, free of duty, according to rank in the ship.

The next material branch of revenue of customs are the duties upon *silk*; the most important of which to our manufacturers are those upon raw, waste, and thrown silk. The particulars for the year 1832 were as under:—

QUANTITIES IMPORTED AND ENTERED FOR HOME CONSUMPTION
IN THE UNITED KINGDOM.

YEAR 1832 (ending 5th January 1833).	From the East Indies, China, St. Helena, the Cape of Good Hope, and Turkey.	From other Parts.	From all Parts.	AMOUNT of DUTY received.
	<i>lbs.</i>	<i>lbs.</i>	<i>lbs.</i>	<i>£. s. d.</i>
Raw Silk, at 1d. per lb.	2,317,463	1,065,236	3,382,699	14,159 5 3
Waste Silk (including knubs and husks), at 1s. per cwt.	959	659,737	660,696	294 19 9
Thrown Silk*.....	13	329,919	329,932	51,846 7 5
Total of Raw, Waste, and Thrown Silk }	2,318,435	2,054,892	4,373,327	66,300 12 5

* Not dyed, viz. organzine and crape, 3s. 6d. per lb.; tram, 2s. per lb.; singles, 1s. 6d. per lb. Dyed, viz. organzine and crape, 5s. 2d. per lb.; singles or tram, 3s. per lb.

The following drawbacks upon the exportation of silk goods are allowed by an act passed 3 & 4 Will. IV. c. 58.

For every pound of stuff or ribbons of silk, composed of silk only, and being of the value of 14s. at least	£.	s.	d.
	0	3	6
For every pound of stuffs or ribbons of silk and cotton mixed, whereof one-half at least shall be silk, and being of the value of 4s. 8d. at least	0	1	2
For every pound of stuffs or ribbons of silk and worsted mixed, whereof one-half at least shall be silk, and being of the value of 2s. 4d. at least	0	0	7

The duty on thrown silk not only raises the price of that which is imported, but also of that thrown at home, as the latter will of course always be as high as the former, two prices for the same article never existing at the same time in the same market. If thrown silk could be imported free of duty, its cost would be reduced by the amount of the duty, for either our own throwsters, in order to secure a sale for their silk, would introduce such improvements as might enable them to compete with foreigners, or the manufacturers would be supplied with foreign silk. But the progress which has of late been made in machinery makes it evident that this latter event is by no means likely to happen.

The duties on *timber* for the year ending the 5th of January, 1833, amounted in Great Britain to the sum of 1,192,840*l.*, and in Ireland to 102,795*l.* It is much to be regretted that a junction of parties generally opposed, in the House of Commons frustrated the well-intentioned measures of government for an equalization of these duties, which, if carried, would have enabled this country to obtain European timber of superior quality, instead of being compelled to use timber from the Canadas of a very inferior description. The duty of 10*s.* a load on colonial fir and oak timber, and of 2*l.* 15*s.* upon European, forces the former kind, though of a very inferior quality, into use for ordinary purposes. The heavy duty upon Baltic timber protects, it is true, Canadian timber but with the effect of withdrawing capital from the cul-

tivation of the soil, and is thought to be beneficial to our shipping, but at the expense of no less than a million, or probably a million and a half to the public. It is a well-founded opinion, that if in place of the present duties, a duty of 1*l.* 10*s.* per load was imposed on all timber, the prices would be reduced 1*l.* 5*s.* per load, and the revenue would be very considerably increased, for then nearly the whole of the foreign timber consumed in the United Kingdom would pay 1*l.* 10*s.* per load, instead of a small portion of it paying 2*l.* 15*s.* and the remainder 10*s.* In 1809, before the duty on European timber was raised, 428,000 tons of British shipping were employed in the Baltic timber trade.

By the 3 & 4 Will. IV. c. 58, deals and timber of the growth of Norway and imported direct from thence, and used in the tin, lead, or copper mines of Devonshire or Cornwall, or of Ireland, and on which the duties of customs shall have been paid, are entitled to the following drawbacks, viz. on deals above 7 inches wide, 8 feet long, and not above 10 feet long, and not exceeding 1½ inch in thickness, for every 120 the sum of 4*l.* 1*s.* 3*d.*; and on timber being 5 inches square and not exceeding 10 inches square, for every load containing 50 cubic feet the sum of 2*l.* 5*s.* 3*d.*

A few pages may well be devoted to those articles, which although not producing great revenue, are of essential importance both as regards the tranquillity of the country and the prosperity of our commerce. It is well known that the staple manufactures of this country at present are cotton and wool, in which, and particularly the former, are employed and maintained those countless hordes (not less than two millions) who are now unhappily congregated together in parts of Lancashire, Yorkshire, and the West of England. The present system of cotton manufacture has long since superseded domestic, or, if the expression may be allowed, farm-house and rural manufacture; the encouragement of

which was at one time considered of such importance, that, by statute 11 Edw. II. c. 2, no one was permitted to wear any cloth not made in England. But it is not here intended to discuss its advantage or disadvantage. We may, however, be permitted to lament the change which has driven from the farm-house and the cottage the manufacture of the spinning-wheel, and the dressing, carding, winding, and knitting of wool, flax, and hemp, by which labour was at one time divided amongst the rural population. For the raw materials of these now staple commodities (except the proportion of home-grown and Australian wool) we are entirely dependent upon foreign countries, more particularly upon America for the cotton,—Spain, Saxony, and parts of Germany for the wool. The magic charm of the Lord Chancellor's woolsack, that once "perpetual warning against an evil deed," may be said to have taken its departure. Wool, the staple commodity of the kingdom previous to the introduction of cotton, and the great means of employment, clothing, and comfort to the people, is now exported without control. Previous to the 28 Geo. III. c. 38, a register was kept at the several custom-houses of the quantity of wool sent coastwise, and of its due landing at its destination; but by this act such registry is repealed. Almost the whole growth of wool produced in the county of Kent, is purchased by French merchants, and exported direct to France. The whole quantity of raw cotton imported, in 1831, was 259,808,100 lbs., of which 219,333,628 lbs. were from America alone. The whole quantity of wool imported, in 1832, was 28,142,489 lbs., of which 19,832,225 lbs. were the produce of Germany, 2,626,624 lbs. the produce of Spain, and nearly $2\frac{1}{4}$ millions the produce of Australia. A war that should disturb our intercourse with the United States of America, and with the continent of Europe, would produce effects upon a densely collected population, so entirely dependent for their labour upon the produce of those coun-

tries which it is frightful to contemplate. If it continued for any length of time, the mass would no doubt disperse, many would find their way to those countries (Prussia and Belgium for instance) who are now struggling to become our rivals; and a destruction of property in buildings and machinery erected and employed in the present system, the amount of which appears beyond calculation, would be the fatal result. The revocation of the edict of Nantes, and the persecutions of the Duke D'Alva in the Low Countries in the sixteenth century, introduced many descriptions of manufactures into this country. Misfortunes in our native land may restore those arts and artisans back again to the countries from which they were originally driven. Fearful, however, as the consequences of such a war might be to England, there is consolation in the fact, that our very dependence upon these countries operates as a powerful motive on their part to preserve peace, since the loss to them, and the throwing their labour out of employ, would be measured by and equal to that which would take place with us; and unless we should war with the whole of them at once (an event not very probable), the loss to our adversary would be greater than to us, as we should more easily find other places to buy than they places to sell the articles which we now purchase of them. Every increase, too, of our colonies, every new market opened throughout the world, lessens the danger of such an event. Already do our Australian colonies form no contemptible competitors with Germany and Spain in the supply of wool; and, under a better system, they may become competitors with America in the supply of cotton. The danger from America, moreover, is considerably lessened by the divisions between the northern and southern States, which render their separation not improbable. Be this as it may, when we consider our debt, the density of our population, and the dependence of that population upon foreign countries for the supply of those commodities from which

they derive employment, these subjects ought to be of paramount consideration with the government and legislature. By 3 Will. IV. c. 10, the duty upon cotton wools imported is now fixed at 2*s.* 11*d.* per cwt. instead of 5*s.* 10*d.* before paid; and by 3 & 4 Will. IV. c. 28, the act passed 13 Geo. I. c. 23 for the better regulation of woollen trade is repealed.

It has been seen that the sum levied upon the people through the customs is nearly twenty millions, exclusive of the balances and bills of the preceding year. We have next to notice the deductions that are made from this amount.

There is necessarily great difficulty in so arranging a complicated subject like the present, as that each part shall be separately and completely elucidated. For instance, while treating upon the receipt of the revenue, it is necessary to introduce a statement of that portion of each branch which is disbursed for charges of collection and other payments (which are here called “siftings”), before the revenue becomes available to the government; and this distinction is the more necessary, as these charges and payments are not at present under the control of government or the parliament, and require the most diligent and courageous investigation.

It has been already shown, that nearly ten per cent. in Great Britain, and more than twenty per cent. in Ireland, is deducted from the gross amount of this part of the revenue, before it becomes applicable to the public service. The following account will show the particulars of these deductions, both as regards the collection and the “siftings;” and the reader is invited to its attentive perusal:

An Account of the Charges of Collection on the Customs Revenue of Great Britain, in the Year ending 5th January 1833.

CIVIL DEPARTMENT.

	£.	s.	d.
Salaries and Allowances	394,007	10	1 $\frac{3}{4}$
Day Pay to Weighers, Watchmen, Tidewaiters, Watermen, Sitters, and Boatmen	95,412	18	8
Allowances for Special Services and Travelling Charges	14,177	4	7
Tradesmen's Bills, &c.	13,010	4	9
Rents of Custom Houses, &c. Rates, Taxes, and Tithes	9,937	16	5
Law Charges, including Legal Expenses on account of Fines and Seizures	9,256	15	2
Stationery, Postage, &c.	33,663	8	6 $\frac{1}{4}$
Superannuation or Retiring Allowances, under Acts 50 Geo. III. c. 117, and 3 Geo. IV. c. 113	102,065	13	11 $\frac{1}{2}$
Compensation Allowances under Act 3 Geo. IV. c. 113, for offices abolished, reduced, or consolidated	£23,953	5	1 $\frac{1}{2}$
Allowances for Patent Offices abolished..	12,356	8	6 $\frac{1}{2}$
Compensation to Officers for loss of Fees	6,497	5	5
	42,806	19	1
Other Payments	20,454	19	8 $\frac{1}{4}$
Total Expenses of Civil Department	734,793	10	11 $\frac{3}{4}$

HARBOUR VESSELS.

Salaries and Wages of Officers and Crews	1,668	18	1
Victualling and Stores :			
Victualling, Fire, and Candle	1,034	5	9
New Boats, Repairs, and Supplies for ditto	2,484	13	3
	3,518	19	0
Total Expenses of Harbour Vessel	5,187	17	1

CRUISERS.

Salaries, Pay, and Allowances, to Commanders, Mates, and Mariners of Cruisers	36,806	6	4
Victualling Stores, &c.	96,836	9	10 $\frac{1}{4}$
Rents of Storehouses, &c.	200	14	5
Miscellaneous Charges	2,070	12	7 $\frac{1}{2}$
Total Expenses	135,914	3	2 $\frac{3}{4}$

PREVENTIVE WATER GUARD.

Salaries and Allowances to Comptroller-General, Inspectors, Sitters, and Boatmen	37,588	19	3 $\frac{3}{4}$
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	£.	s.	d.
Day Pay to Sitters, Boatmen, and Glut Boatmen	159,539	5	6
Travelling Allowances	3,568	9	8½
Buildings, Stores, &c.	21,553	4	4
Rents of Watch and Boat Houses	2,432	17	0½
Miscellaneous Charges	5,106	16	3
Total Expenses of Preventive Water Guard	229,789	12	1½

LAND GUARD.

Salaries and Allowances to Inspectors and Riding Officers, established and temporary	17,041	17	9½
Miscellaneous Charges	1,310	2	10½
Total Expenses of Land Guard	18,352	0	8
Totals brought forward :			
Civil Department	734,793	10	11½
Harbour Vessels	5,187	17	1
Cruisers	135,914	3	2½
Preventive Water Guard	229,789	12	1½
Land Guard	18,352	0	8
Total Charges of Collection on the Customs Revenue of Great Britain.....	1,124,037	4	1

An Account of Payments out of the Customs Revenue of Great Britain, in its progress to the Exchequer, other than Charges of Collection, in the Year ended 5th January, 1833.

QUARANTINE AND WAREHOUSING ESTABLISHMENTS, &c.

Quarantine Expenses	£46,911	14	0½
Expenses of the Warehousing Department	86,755	14	0
Expenses of Officers connected with the Acts of Navigation, and for keeping Ac- counts of the Trade and Navigation of the Empire	8,742	7	6
Payments on account of the difference of Trinity Light, Pilotage, and Scavage Dues, between British and Foreign Vessels	38,842	10	7½
To Treasurers of Counties for Corn Re- turns	456	3	4
Payments to the Treasurer of the Navy for Supply of Stores	120	19	11
Payments on account of the Coast Blockade	1,778	19	4

	£.	s.	d.
Compensation Allowances to Naval Officers in the Plantations	£4,617	16	0
Compensation to Naval Officers employed in the Coast Guard Service, for loss of Half-pay.....	18,303	1	6
Miscellaneous Charges not coming under the above heads.....	278	12	7
	<hr/> 206,807 18 10		

BOUNTIES FOR PROMOTING THE LINEN MANUFACTURES.

Bounties on British Linens exported (Arrears)	48,502	6	0
Ditto on Irish Linens exported (do.)	4,415	19	5
Ditto on Sailcloth exported..... (do.)	3,730	16	10½
	<hr/> 56,649 2 3¼		
Payments by virtue of Warrants of the Barons of Exchequer in Scotland, towards the support of the Civil Government of that Country	93,199	19	2½
Payments in support of the Civil Government of the Isle of Man.....	4,684	5	9
	<hr/> Total.... 361,341 6 0¾		

An Account of the Charges of Collection on the Customs Revenue of Ireland, in the Year ended 5th January, 1833.

CIVIL DEPARTMENT.

	£.	s.	d.
Salaries and Allowances.....	53,300	9	5
Day Pay to Weighers, Watchmen, Tidewaiters, Boatmen, &c.....	5,947	19	10
Allowances for Special Services and Travelling Charges ...	1,337	5	10
Tradesmen's Bills	2,373	11	9½
Rents of Custom Houses, &c., Rates, Taxes, and Tithes	6,331	0	8
Stationery, Postage, &c.....	1,172	18	0½
Superannuation or Retiring Allowances	16,965	19	1
Allowances for Offices abolished and for loss of Fees.....	39,174	6	4
Other Payments	3,441	7	7
	<hr/> Total Expenses of Civil Department 130,044 18 7		

HARBOUR VESSELS.

Victualling Stores, &c.	233	12	9
	<hr/> Total Expenses of Harbour Vessels 233 12 9		

CRUISERS.

Salaries and Pay to Commanders, Mates, and Mariners of Cruisers.....	5,826	15	1
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	£.	s.	d.
Victualling Stores, &c.	3,631	2	2
Miscellaneous Charges	402	9	3
Total Expenses of Cruisers	9,860	6	6

PREVENTIVE WATER GUARD.

Salaries and Allowances to Comptroller-General, Inspectors, Sitters, and Boatmen	20,406	14	0½
Day Pay to Sitters, Boatmen, and Glut Boatmen	79,565	11	9¼
Travelling Allowances	2,451	0	3½
Buildings, Victualling Stores, &c.....	3,519	1	0
Rents of Watch and Boat Houses	3,062	7	6
Miscellaneous Charges	3,184	6	7¼
Total Expenses of Preventive Water Guard	112,189	1	3¼

Totals brought forward :

Civil Department	130,044	18	7
Harbour Vessels.....	233	12	9
Cruisers	9,860	6	6
Preventive Water Guard	112,189	1	3¼

Total Charges of Collection on the Customs Revenue of Ireland.....	252,327	19	1¼
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An Account of Payments out of the Customs Revenue of Ireland in its progress to the Exchequer, other than Charges of Collection, for the Year ended 5th January, 1833.

QUARANTINE AND WAREHOUSING ESTABLISHMENTS.

Quarantine Expenses	£895	7	5
Expenses of the Warehousing Department....	7,835	5	0
	8,730	12	5

IRISH FISHERY ESTABLISHMENT.

Salaries to Secretary, Clerks, and Inspectors ..	378	16	11
Law Charges	98	12	6
Incidental Expenses	2,919	17	6
	3,397	6	11
Bounties on Linen Exported.....	2,369	12	10
	5,766	19	9
Allowance of Two-and-a-half per Cent. on Navy Payments.	533	12	8

		£.	s.	d.
Officers' Fees on Bounties, under Act 25 Geo.				
III. c. 13.....	£2,556	10	1	
Wine Warrants to Privy Councillors, under				
Act 14 & 15 Car. II.....	330	2	0	
Compensations to Naval Officers employed in				
the Coast Guard Service, for loss of Half-				
Pay	3,858	4	0	
			7,278	8 9
Total.....	£21,776	0	11	

The *law charges* in every branch of the revenue are most exorbitant. Nor can this be a matter of surprise, when we consider the plan upon which legal proceedings on the part of the crown are conducted. It is understood, that in all prosecutions at the instance of public boards, briefs, of no ordinary length, are delivered to the attorney and solicitor-general, to the standing counsel to the board which directs the prosecution (none of whom ever attend, though their fees are regularly paid); briefs also to the "learned friend," who draws the indictment and advises upon the evidence; and lastly, briefs to two of the most eminent leaders on the circuit, who have the aid of two juniors. Those circumstances account for the law charges of this branch of the revenue, amounting in one year to the enormous sum of 9256*l*. The charge for superannuations appears enormous. If the reformed parliament does its duty, the whole of this system will be severely scrutinized, and the result must be a great reduction, or, more probably, a total abolition. The amount of pay is surely such as to enable a public servant to save; but if not, let it be increased till he can—it is a poor economy which, to get rid of a fixed present payment, incurs the risk of an indefinite future charge. It ought to be known to the public, who are the persons who receive annually the enormous sums of 102,065*l*. 13*s*. 11*d*., and

42,806*l.* 19*s.* 1*d.*, as stated in the foregoing accounts ; but no means at present exist by which such information can be obtained. In examining the second class of expenditure, namely the “siftings,” we presume the heavy charge of 46,911*l.* 14*s.* for quarantine expenses has been occasioned by the cholera. The expenses of the warehousing department amount to 86,755*l.* 14*s.*; while the receipts from the merchants and traders amount only to 11,856*l.* 10*s.* 11*d.* Surely the warehousing system ought not to cost the public the difference between these two sums. The charge of expenses of officers connected with the acts of navigation, and for *keeping accounts of the trade* and navigation of the empire, amounting to the sum of 8742*l.* 7*s.* 6*d.*, arises in the whole or in part from the new department at Whitehall, which, since the accession of Mr. Poulett Thompson, has been established at the office of the Board of Trade, for the purpose of making out, printing, and publishing “Tables of Accounts of the Trade, Navigation, and Finances of the Empire,” and at the head of which is Mr. G. R. Porter, with a salary of 1200*l.* per annum. Mr. Porter has lately published two bulky volumes of those tables, the result of his labours, the accuracy of which, in some particulars, does not appear to be of a very high order. To the expenses thus incurred, under this head, may be added 2500*l.* voted by the “reformed House” to Mr. Marshall for similar services. These tables being compiled from official documents, without reference to the statute book, are necessarily inaccurate and incomplete. The charges for corn returns, as well as all the expensive machinery relative to those returns, are in a great measure useless. The sum here charged, 456*l.* 3*s.* 4*d.* is trifling ; but we shall find, under the head of “Excise,” salaries paid to the amount of some thousands. The payments for the coast blockade and for compensations ought to have been included in the costs of collection, where we find large charges of a similar nature.

The item 93,199*l.* 19*s.* 2½*d.* for payments by *virtue of warrants of the Barons of Exchequer in Scotland*, towards the support of the civil government of that country, requires explanation; in addition to this sum paid from the customs, there is a further sum of 26,636*l.* 6*s.* 9*d.*, paid from the excise, which with the balance of the former year of 1815*l.* 1*s.* 9½*d.*, amounting altogether to the sum of 121,651*l.* 7*s.* 9*d.*, was disbursed by the barons, who until lately had the whole control of the expenses and patronage of the civil government of Scotland. Upon reference to the chapter upon "Excise," it will be seen that this sum of 26,636*l.* 6*s.* 9*d.*, is there brought to account, and a statement will also be found of the legal authority under which these payments are made, with the newest statutable regulations as to the Scotch exchequer. Neither the government or parliament appearing to have the least control over these payments, it is doubly important that the public should be acquainted with the names and offices which absorb so large a portion of the public revenue, raised chiefly in England; and that each individual charge should be fearlessly examined.

EXPENDITURE of the £121,651. 7*s.* 9*d.* :—

	£.	s.	d.
Robert Lord Viscount Melville, Keeper of the Privy Seal	3,000	0	0
Thomas Thomson, Deputy Clerk Register	500	0	0
Charles Hope of Granton, Esq. Lord President of the Court of Session.	4,300	0	0
David Boyle, Esq. Lord Justice Clerk, presiding in the Second Division of the Court of Session	4,000	0	0
Lords of Session and Justiciary :			
Adam Gillies, Esq.	2,600	0	0
Alex. Macdonochie of Meadowbank, Esq.	2,600	0	0
Joshua Henry Mackenzie, Esq.	2,600	0	0
Sir James Wellwood Moncrieff, Bart.	2,600	0	0
John Hay Forbes of Medwyn, Esq.	2,600	0	0
Lords of Session :			
David Williamson of Balgray, Esq.	2,000	0	0
Robert Craigie, Esq.	2,000	0	0
Sir William Miller of Glenlee, Bart.	2,000	0	0
James Wolfe Murray of Cringletie, Esq.	2,000	0	0

	£.	s.	d.
George Cranstoun of Corehouse, Esq.....	2,000	0	0
John Fullarton, Esq.....	2,000	0	0
Alexander Irving, of Newton, Esq. from 10th October 1831 to 4th of March 1832	824	3	6
David Monypenny, Esq. as late a Lord of Session and Justiciary, and one of the Commissioners of the Jury Court	2,400	0	0
Sir Archibald Campbell of Succouth, Bart., as late a Lord of Session and Justiciary.....	1,950	0	0
Sir William McLeod Bannatyne, Knight, as late a Lord of Session	1,500	0	0
William Robertson, Esq.....ditto.....	1,500	0	0
John Clerk, Esq. ....ditto.....from 10th October 1831 to 5th April 1832	750	0	0
Adam Rolland, Esq. Clerk to His Majesty's Processes.....	40	0	0
Adam Wilson, Esq. Under Clerk to....ditto.....	10	0	0
William Riddell, Esq. Writer of Hornings, from 10th October to 23rd November 1829.....	6	6	5
John Philips, Esq. Writer of Hornings.....	50	0	0
Macers of Session :			
John Munro.....	120	0	0
John Hill.....	120	0	0
James Rae.....	120	0	0
Andrew Currie.....	120	0	0
James Walker	120	0	0
Alexander Grant.....	120	0	0
William Findlay, from 12th December 1830 to 10th October 1832 (deducting 81 <i>l.</i> 18 <i>s.</i> formerly received by him as Macer of Jury Court).....	136	7	6
James Duke of Montrose, Lord Justice General.....	2,000	0	0
John Boyle and Patrick Boyle, Esqrs. Clerks of Justiciary ...	200	0	0
James Anderson, Esq. Depute Clerk of Justiciary.....	150	0	0
Macers of Justiciary :			
John Morrison	30	0	0
Donald Anderson.....	30	0	0
James Kyle	30	0	0
Housekeepers of Justiciary :			
George Thomson.....	4	3	4
William Harkness	4	3	4
Thomas Williamson, Dempster of Justiciary.....	5	0	0
Northern Circuit :			
Two Lords of Justiciary, at 180 <i>l.</i> each for each Circuit ..	720	0	0
Advocate Depute, at 50 <i>l.</i> for each Circuit.....	100	0	0
Clerk, at 75 <i>l.</i> for each Circuit.....	150	0	0
One Macer and two Trumpeters, at 27 <i>l.</i> 10 <i>s.</i> each for each Circuit	165	0	0
Western Circuit :			
Two Lords of Justiciary, at 150 <i>l.</i> each for each Circuit	600	0	0
Advocate Depute, at 50 <i>l.</i> for each Circuit	100	0	0
Clerk, at 75 <i>l.</i> for each Circuit.....	150	0	0

	£.	s.	d.
One Macer and two Trumpeters, at 27 <i>l.</i> 10 <i>s.</i> each for each Circuit	165	0	0
Southern Circuit :			
Two Lords of Justiciary, at 150 <i>l.</i> each for each Circuit..	600	0	0
Advocate Depute, at 50 <i>l.</i> for each Circuit	100	0	0
Clerk, at 75 <i>l.</i> for each Circuit	150	0	0
One Macer and two Trumpeters, at 27 <i>l.</i> 10 <i>s.</i> each for each Circuit	165	0	0
Glasgow Winter Circuit :			
Two Lords of Justiciary, at 100 <i>l.</i> each	200	0	0
One Macer.....	20	0	0
Circuit Clerks of Justiciary :			
Charles Neaves, Allowance from 10th Oct. 1828 to 10th Oct. 1831, at 80 <i>l.</i> per annum, and from 10th Oct. 1831 to 10th Oct. 1832, at 100 <i>l.</i> per annum.....	340	0	0
Alexander Stuart .....ditto.....ditto.....	340	0	0
David Wyllie .....ditto.....ditto.....	340	0	0
James Abercromby, Esq. Lord Chief Baron of Exchequer, from 10th October 1831 to 25th June 1832	2,890	2	2
More, to the Person deputed by his Lordship to keep the Exchequer Seal, for the same period	72	5	0
Barons of Exchequer :			
Sir Pat. Murray, Bart.....	2,000	0	0
David Hume, Esq.	2,000	0	0
Sir Samuel Shepherd, Knt. as late Lord Chief Baron of Exchequer.....	3,000	0	0
James Abercromby, Esq. as ditto, from 25th June to 10th October 1832	554	18	11
The Honourable George Murray, Principal Auditor of Exchequer	1,200	0	0
Donald Maclean, Esq. Solicitor of Exchequer.....	140	0	0
For the charges of Prosecutions.....	1,000	0	0
Sir James Montgomery, Bart. Presenter of Signatures in Exchequer	200	0	0
John Archibald Murray, Esq. Clerk of the Pipe.....	200	0	0
Attorneys :			
John Taylor	50	0	0
William Stuart	50	0	0
Adam Longmore, Esq. Keeper of the Register of Resignations in Exchequer.....	40	0	0
Sir James Gibson Craig, Heretable Usher of Exchequer....	11	10	0
James Thomson Gibson, Esq. Deputy ditto.....	50	0	0
Adam Longmore, jun. Esq. Marischall of Exchequer.....	80	0	0
John Taylor, Esq. Keeper of Exchequer Records.....	100	0	0
Fletcher Norton Veitch, Clerk to Port Bonds	40	0	0
Macers of Exchequer :			
William Veitch.....	100	0	0
James Anderson.....	100	0	0
Peter Keith	100	0	0

	£.	s.	d.
Doorkeepers :			
William Allan.....	50	0	0
William Scott, from 10th October to 24th December 1831	10	15	6
James Campbell, from 31st December 1831 to 10th October 1832	38	4	4
James Williamson, Messenger of Exchequer, from 10th Octo- ber 1831 to 5th January 1832..	2	18	4
Robert Mitford, Esq. for taking care of the business of Ex- chequer in Scotland at the Treasury in England	200	0	0
William Adam, Esq. Lord Chief Commissioner of Jury Court	4,000	0	0
Lords Commissioners of Jury Court :			
Adam Gillies, Esq.....	600	0	0
Joshua Henry Mackenzie, Esq.....	600	0	0
James Wolfe Murray, Esq.....	600	0	0
Clerks of Jury Court :			
William Clerk, Esq.....	800	0	0
Joseph Murray, Esq.	600	0	0
John Osburne Browne, Esq.....	500	0	0
John Russell, Esq.	500	0	0
Assistant Clerks of Jury Court :			
Hugh Say Bringloe.....	300	0	0
John Steel.....	300	0	0
Hugh Say Bringloe, Clerk for keeping Rolls of Jury Court..	300	0	0
Macers of Jury Court :			
David Craig	100	0	0
Alexander Leslie	100	0	0
Circuit Expenses in Civil Causes :			
Charles Hope, Esq. Lord President of the Court of Ses- sion, his expenses on West Spring Circuit 1831, in Civil Causes, per Act 1 Will. IV. c. 69.....	37	12	5
John Osburne Brown, Esq. Clerk on South Autumn Cir- cuit 1830, on North Spring Circuit 1831, on West Autumn Circuit 1831, and on North Spring Circuit 1832, at 50 <i>l.</i> for each Circuit, per ditto.....	200	0	0
William Clerk, Esq. Clerk on West Spring Circuit 1831, and on South Spring Circuit 1832, per ditto	100	0	0
John Russell, Esq. Clerk on North Autumn Circuit 1830, per ditto	50	0	0
David Craig, Macer on South Spring Circuit 1831, on West Autumn Circuit 1831, and on North Spring Circuit 1832, at 10 <i>l.</i> for each Circuit, per ditto.....	30	0	0
William Finlay, Macer on West Spring Circuit 1831, and on South Spring Circuit 1832, per ditto.....	20	0	0
Alexander Leslie, Macer on North Spring Circuit 1831, per ditto	10	0	0
Francis Jeffrey, Esq. His Majesty's Advocate.....	1,500	0	0
Henry Cockburn, Esq. His Majesty's Solicitor.....	600	0	0
William Dundas, Esq. Keeper of the Register of Sasines in the Shires of Edinburgh, &c.....	200	0	0

	£.	s.	d.
Richard Mackenzie, and James Hope, Esqrs. Deputy Keepers of the Signet.....	100	0	0
The Secretaries and Chief Clerks in the Treasury	100	0	0
Sir John Connell, Knt. Judge Admiral, from 5th January to 13th April 1831	217	11	8
Commissaries of Edinburgh:			
Thomas Tod, Esq.....	600	0	0
George Ross, Esq.....	600	0	0
James Gordon, Esq.....	600	0	0
Charles Ross, Esq.	600	0	0
His Majesty's Allowance for the Support and Preservation of the Register Office.....	1,000	0	0
James Erskine Earl of Rosslyn, Director of Chancery.....	25	0	0
Thomas Robert Hay Earl of Kinnoul, Lyon King at Arms....	600	0	0
Heralds:			
James Lorimer.....	25	0	0
John Cook.....	25	0	0
David Taylor.....	25	0	0
John Young.....	25	0	0
David Alexander.....	25	0	0
Alexander M'Culloch Anderson.....	25	0	0
Pursuivants:			
William Allan.....	16	13	4
Ebenezer M'George.....	16	13	4
Robert Hamilton.....	16	13	4
James Cook.....	16	13	4
James Gillon.....	16	13	4
John Neill.....	16	13	4
Sheriffs:			
Adam Duff, Esq. for Shire of Edinburgh.....	800	0	0
William Rose Robinson, Esq. for Lanark.....	800	0	0
Andrew Murray, Esq. for Aberdeen	400	0	0
Archibald Bell, Esq. for Ayr	400	0	0
Robert Bruce, Esq. for Argyll	400	0	0
Andrew Clephane, Esq. for Fife	400	0	0
William Fraser Tytler, Esq. for Inverness	400	0	0
Duncan M'Neill, Esq. for Perth.....	400	0	0
Donald Macleod, Esq. for Ross and Cromarty.....	400	0	0
Sir Thomas Kirkpatrick, Bart. for Dumfries.....	350	0	0
James L'Amy, Esq. for Forfar	350	0	0
James Allan Maconochie, for Orkney and Zetland.....	350	0	0
John C. Dunlop, Esq. for Renfrew	350	0	0
Ranald Macdonald, Esq. for Stirling.....	350	0	0
James Urquhart, Esq. for Banff	300	0	0
William Boswell, Esq. for Berwick	300	0	0
Samuel M'Cormick, Esq. for Bute.....	300	0	0
James Traill, Esq. for Caithness.....	300	0	0
John Tait, Esq. for Clackmannan and Kinross.....	300	0	0
John Colquhoun, Esq. for Dumbarton	300	0	0

	£.	s.	d.
Sir George Abercromby, Bart. for Elgin and Nairn, from 5th April to 18th July 1831.....	35	1	0
John Cunningham, Esq. for ditto, from 30th July 1831 to 10th October 1832	355	13	4
William Horne, Esq. for Haddington.....	300	0	0
George Douglas, Esq. for Kincardine	300	0	0
Alexander Wood, Esq. for Kirkcudbright.....	300	0	0
John Cay, Esq. for Linlithgow	300	0	0
Alexander Wood, Esq. for Peebles	300	0	0
William Oliver, Esq. for Roxburgh.....	300	0	0
Sir Walter Scott, Bart. for Selkirk, from 10th October 1831 to 21st September 1832.....	285	6	2
Hugh Lumsden, Esq. for Sutherland.....	300	0	0
James Walker, Esq. for Wigton.....	300	0	0
Sheriffs Substitute:			
George Tait, Esq. for Edinburgh.....	400	0	0
Walter Moir, Esq. for Glasgow	400	0	0
William Watson, Esq. for Aberdeen.....	350	0	0
William Eaton, Esq. for Ayr	350	0	0
Andrew Jameson, Esq. for Cupar	350	0	0
Charles Husband, Esq. for Perth	350	0	0
William Bailie, Esq. for Dumfries.....	340	0	0
John Edwards, Esq. for Inverness.....	340	0	0
Alexander Campbell, Esq. for Renfrew	340	0	0
Andrew Robertson, Esq. for Forfar.....	330	0	0
John Fraser, Esq. for Stirling.....	330	0	0
Duncan Campbell, Esq. for Inverary, from 10th October 1831 to 5th July 1832.....	240	0	0
John Maclarin, Esq. for ditto, from 19th July to 10th October 1832	68	9	1
Andrew Gillies, Esq. for Dundee, from 2nd December 1831 to 10th October 1832.....	254	6	2
Duncan Matheson, Esq. for Leith	300	0	0
James Watson, Esq. for Lower Ward of Lanarkshire....	300	0	0
John Pringle, Esq. for Banff.....	270	0	0
George Peat, Esq. for Berwick	270	0	0
Alexander Mackenzie, Esq. for Dingwall.....	270	0	0
Humphrey Walter Campbell, Esq. for Dumbarton	270	0	0
Patrick Cameron, Esq. for Elgin, from 18th July 1831 to 10th October 1832	328	9	1
Robert Riddle, Esq. for Haddington.....	270	0	0
George Watson, Esq. for Kincardine, from 10th October to 22nd November 1831.....	33	7	2
Hugh Fullarton, Esq. for ditto, from 22nd November 1831 to 10th October 1832.....	236	12	10
William Ireland, Esq. for Kirkcudbright.....	270	0	0
James Rae, Esq. for Linlithgow.....	270	0	0
John Elliott, Esq. for Roxburgh.....	270	0	0
Thomas Gordon, Esq. for Sutherland.....	270	0	0
Alexander MacConnell, Esq. for Wigton	270	0	0

	£.	s.	d.
James Gregg, Esq. for Caithness.....	250	0	0
Charles Sheriff, Esq. for Orkney	250	0	0
John Burton, Esq. for Peebles.....	250	0	0
William Scott, Esq. for Selkirk, from 10th October 1831 to 21st September 1832.....	237	15	2
Andrew Duncan, Esq. for Shetland.....	250	0	0
Alexander Irvine, Esq. for Bute.....	200	0	0
Dugald M'Tarvis, Esq. for Campbellton.....	200	0	0
Archibald Hill Rennie, Esq. for Clackmannan, from 10th October 1831 to 24th February 1832.....	77	9	5
William Clark, Esq. for ditto, from 9th March to 10th October 1832.....	114	16	8
Alexander Colville, Esq. for Dunfermline.....	200	0	0
Hugh Barclay, Esq. for Dumblane.....	200	0	0
Robert Flyter, Esq. for Fort William.....	200	0	0
Claud Marshall, Esq. for Greenock.....	200	0	0
John Dick, Esq. for Hamilton.....	200	0	0
John Skelton, Esq. for Kinross.....	200	0	0
Daniel Vere, Esq. for Lanark.....	200	0	0
Alexander Falconar, Esq. for Nairn, from 18th July 1831 to 10th October 1832.....	243	6	0
David Ross, Esq. for Tain.....	200	0	0
Dugald M'Lachlan, Esq. for Nuntoun.....	150	0	0
George Robertson, Esq. for Skye.....	150	0	0
John Mackenzie, Esq. for Stornoway.....	150	0	0
John Gregorson, Esq. for Tobermory.....	150	0	0
Depute Clerks for Session :			
John Pringle, Esq. Compensation allowed during his incumbency.....	50	0	0
Robert Menzies, Esq. ditto.....	50	0	0
William Pringle, Esq. from 10th October 1831 to 31st March 1832.....	24	6	3
Extractors :			
Adam Wilson, Esq. the specific Compensation granted to him during his life.....	175	0	0
Ditto.....additional Compensation.....	45	0	0
William Carmichael, specific Compensation.....	50	0	0
Ditto.....additional Compensation.....	50	0	0
Alexander Pitcairn, specific Compensation.....	20	0	0
Copying Clerks in the Register House :			
Thomas Michell	50	0	0
James Horne.....	50	0	0
Alexander Davidson	50	0	0
James Campbell, from 10th October 1831 to 5th January 1832.....	10	0	0
John Ogilvie, from 10th October 1831 to 15th March 1832	17	13	10
John Henderson	30	0	0
Robert Wilson.....	30	0	0
James Grant Carmichael.....	25	0	0

	£.	s.	d.
David Yair	20	0	0
Thomas Wilson.....	20	0	0
Archibald Fletcher	10	0	0
John M'Dowall.....	10	0	0
Assistant Clerks and Preparers of Extracts in Court of Session :			
William Carmichael, the Annuity granted to him during his life, per Act 1 & 2 Geo. IV. c. 38.....	200	0	0
John Hay.....ditto.....	200	0	0
James Heatlie.....ditto.....	200	0	0
Adam Wilson.....ditto.....	200	0	0
Judges' Clerks :			
James Waddell, one of the Keepers of the Inner House Rolls of the Court of Session, the Compensation allowed him for loss of Fees, per Act 1 & 2 Geo. IV. c. 38.....	253	16	5
Charles Neaves.....ditto.....	233	13	1
David Abercromby, Clerk to Lord Gillies.....	102	3	3
John Gibb.....to Lord Cringletie, from 10th October 1831 to 7th September 1832.....	93	14	8½
James Rae, Superintendent of the Building belonging to the Courts of Session and Justiciary, per Act 46 Geo. III. c. 154.....	100	0	0
George Thomson, Housekeeper of Justiciary, per ditto.....	80	0	0
William Harkness.....ditto.....per ditto.....	80	0	0
William Fortune.....ditto.....per ditto.....	60	0	0
Judicial Establishment, including Compensations granted to Clerks of Session, their Deputies, &c., pursuant to the Acts before mentioned.....	110,847	6	4½

Imprests :

	£.	s.	d.
In full of deficiency of Fee Fund in the Court of Session on the 20th December 1831, per Act 50 Geo. III. c. 112, and 1 & 2 Geo. IV. c. 38.....	1,465	19	7½
In full of ditto, on 20th June 1832, per ditto.....	404	13	8½
In full of ditto, on 20th September 1832, per ditto.....	1,270	11	3¼
Expenses in Court of Session, Exchequer, &c. for half year to 5th January 1832, per Act 46 Geo. III. c. 154	306	0	10
Ditto, for half year to 5th July 1832...	721	0	4
Robert Montgomery, Esq. Lord Treasurers' Remembrancer, deficiency necessary to make up his, and his Clerk's Salary for quarter to 5th January 1832, per Act 57 Geo. III. c. 64.....	25	5	4
Ditto, for quarter to 5th July 1832.....	9	11	0

	£.	s.	d.
William Campbell, Esq. Compensation for loss of Fees as Principal Clerk in the High Court of Admiralty, for year to 28th May 1831, per Act 1 & 2 Geo. IV. c. 39.....	1,057	5	10
Ditto, for year to 28th May 1832, per ditto.....	1,162	12	0
Alexander Nicoll, Compensation as late Clerk to Judge Admiral, for year to 5th October 1831, per Act 1 Will. IV. c. 69.....	135	18	9
Ditto, for year to 5th October 1832, per ditto.....	135	18	9
Samuel Davidson, Compensation as late Deputy Clerk of Admiralty Court, for year to 5th October 1831, per do.	200	3	4
Ditto, for year to 5th October 1832, per do.	200	3	4
James Davidson, Compensation as late Substitute Clerk of Admiralty Court, for year to 5th October 1831, per do.	21	2	7
Ditto, for year to 5th October 1832, per do.	21	2	7
William Falla, Compensation as late Macer of Admiralty Court, for year to 5th October 1831, per ditto.....	11	0	0
Ditto, for year to 5th October 1832, per do.	11	0	0
Alexander Robertson, Compensation as late Macer of Admiralty Court, for year to 5th October 1831, per ditto	3	3	0
Ditto, for year to 5th October 1832, per do.	3	3	0
Alexander Nicoll, Fees incurred by him and other Officers of the late Admiralty Court, in obtaining Compensations for the loss of their offices, per Act Will. IV. c. 69	58	1	0
Robert Graham, Compensation as late Principal Clerk of the Commissary Court of Edinburgh, year to 1st January 1832, per Act 4 Geo. IV. c. 97	278	1	4
Arthur Dingwall Fordyce, as late Commissary of Aberdeen, for do., per do.	226	6	6
William Baillie, as late Commissary of Dumfries, for ditto, per ditto.....	108	6	3
George Napier, as late Commissary of Caithness, for ditto, per ditto.....	72	5	6
William Robertson, as late Commissary of Ross and Cromarty, for ditto, per ditto	63	18	3
Humphrey Graham, as late Commissary of Dunkeld, for ditto, per ditto....	58	8	4

	£.	s.	d.
Hugh Ferguson, as late Commissary Clerk of Hamilton Campsie, for do., per do.	55	11	1
Alexander Mackenzie, as late Commis- sary of Inverness, for ditto, per ditto	51	9	11½
Robert Banks, as late Commissary of Dumblane, for ditto, per ditto....	31	1	1
John Mackinlay, as late Commissary of the Isles, for ditto, per ditto.....	22	18	6
William Hamilton, as late Commissary of Hamilton & Campsie, for do., per do.	20	5	10
James Coull, as late Commissary of Mo- ray, from 1st January 1831 to 29th May 1831, the day of his death, per ditto	23	0	0
Robert Threshie, as Commissary Clerk of Dumfries, year to 31st December 1831, per ditto.....	169	19	3
George Carpin, as Commissary Clerk of the Commissary Court of Edinburgh, for ditto, per ditto	110	16	7
Colin Dunlop Donald, as Commissary Clerk of Lanarkshire, for do., per do.	39	7	10
Patrick Wishart, Compensation as Pro- curator Fiscal of the Commissary Court of Edinburgh, from 31st De- cember 1829 to 26th November 1831, the day of his death, per ditto....	513	7	2
Cosmo J. Ferguson, for making up Re- turn of Fees &c. of Officers of Court of Session &c. for the House of Com- mons	18	9	6
Stevenson and Co., Printers, for printing Returns of Fees from Sheriff and Burgh Courts, by authority of Court of Session	91	17	9
John Simson, Allowance as Interim She- riff Substitute of Wigtonshire	19	4	9
	<hr/>		
	8,998	11	9½
Balance of Imprest from Customs and Excise, on 5th January 1833, applicable for payment of Warrants not yet demanded	1,805	9	7½
	<hr/>		
Sum equal to Receipts.....	121,651	7	9
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ABSTRACT:

Amount of Receipts..... 121,651 7 9

PAYMENTS:

	£.	s	d.
Judicial Establishment, including Com- pensations granted to depute Clerks of Session, Extractors, &c.	£110,847	6	4 $\frac{3}{8}$
Imprests	8,998	11	9 $\frac{1}{8}$
Balance	1,805	9	7 $\frac{3}{8}$
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	121,651	7	9

Note.—Besides the payments in the foregoing Account out of the revenues of Customs and Excise, the following sums have been paid out of the revenue of Excise (exclusive of the hereditary revenue) during the year, from 5th January 1832 to 5th January 1833, which were included in the accounts formerly returned to Parliament under the said Act 42 Geo. III. c. 70.

To the Equivalent Company, from 5th January 1832 to 5th January 1833, per Act 5 Geo. I. c. 20, and royal sign manual, 12th January 1821	10,600	0	0
To the Trustees for Fisheries and Manufactures in Scotland, from 5th January 1832 to 5th January 1833, per Act 5 Geo. I. c. 20, and Treasury War- rant, 17th November 1832	2,000	0	0
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	12,600	0	0
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It would be well if the public were enabled to distinguish the industrious bees from the idle drones which infest this most prolific hive of customs ; but names are not always given. The system of compensations, allowances, and especially of superannuations, enables ministers for the time being, without limitation, and at their will and pleasure, to supersede old, but still able servants, in order to make room for others without experience, and who may have no other recommendation than the favour of their patrons. In the following list of retired commissioners, there was probably not an individual who was not, at the period of his superannuation fully equal to discharge the duties of his office, instead of which, the public are saddled with their retired allowances, as well as the salaries of their successors.

Commissioners of Customs now living who have been placed upon the Retired List from the Year 1810 to the present time:

NAME.	Length of Service.	Age on Retirement.	SALARY.			Amount of Superannuation Allowance.	Amount of Retired or Compensatory Allowance.
ENGLAND.			£.	s.	d.	£. s.	£. s.
J. Buller	26	53	1,400	0	0	.. ..	1,100 0
G. Wilson	31	57	1,400	0	0	.. ..	1,050 0
E. Earl	50	67	1,500	0	0	1,500 0	.. ..
Hon. A. A. Hutchinson ..	29½	65	1,200	0	0	.. ..	1,000 0
A. G. Stapleton*	8	31	1,400	0	0	.. ..	900 0
SCOTLAND.							
Henry Veitch .....	..	..	1,000	0	0	.. ..	750 0
Alex. Osborn .....	..	..	1,000	0	0	.. ..	950 0
Thomas Bruce .....	..	..	1,000	0	0	.. ..	670 0
IRELAND.							
Henry Hamilton	29	47	923	4	7	.. ..	750 0
Hon. W. Le Poer Trench .	24	58	1,000 ⁰	0	0	.. ..	800 0

* In addition to the salary of 1,400*l.* per annum as a Commissioner of the Customs, Mr. Stapleton held also the situation of Agent for Grenada at 200*l.*, and that of one of the Clerks of the Signet at 300*l.* per annum, making the amount of his income, previous to retirement, 1,900*l.* The allowance of 900*l.* per annum now received by him was granted by Treasury minute of the 5th July 1831, upon the distinct understanding that Mr. Stapleton should resign the situations above-mentioned, with a view to their total abolition.

There is however, another consideration arising from the perusal of this list. What must have been the habits of men, who after enjoying for 20, 30, or 50 years, salaries of 1000*l.*, or 1500*l.*, a year, have at the end of their service, no provision for their support ; nothing on which they may live without being a burden on their country ? In any other situation than that of servants of the public, persons guilty of such improvidence would be left to the natural consequences of their conduct ; but in this situation they are encouraged and rewarded, by the grant of a superannuation allowance for doing nothing, equal, or nearly so, to the highest salary which they received while performing the duties of these offices. Assuredly we must soon see an end of this system.

The following is the parliamentary return of sums paid from 5th of January 1832 to 5th of January 1833, to persons retired from the service of the customs, on the sole ground of age or infirmity, which, although not agreeing with the sums actually paid, according to the financial statement, will give the reader an idea of the extent to which the system is carried :—

Sums paid from the 5th January 1832 to the 5th January 1833.

	Old Act. 59 Geo. III. c. 117.			New Act, 3 Geo. IV. c. 113.			Total.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
England	32,869	14	2	40,358	12	1 $\frac{3}{4}$	73,228	6	3 $\frac{3}{4}$
Scotland	2,886	0	5	7,246	6	8	10,132	7	1
Ireland	13,488	4	1 $\frac{1}{2}$	1,562	0	0	15,050	4	1 $\frac{1}{2}$
Total....	49,243	18	8 $\frac{1}{2}$	49,166	18	9 $\frac{3}{4}$	98,410	17	6 $\frac{1}{4}$

*Annual Amount of Superannuation Allowance, 5th January
1833.*

	Old Act, 59 Geo. III. c. 117.	New Act, 3 Geo. IV. c. 113.	Total.
	£. s. d.	£. s. d.	£. s. d.
England	31,725 0 1	41,452 4 9½	73,177 4 10½
Scotland	2,878 10 4½	6,508 8 0	9,386 18 4½
Ireland	12,616 14 0½	1,897 10 2	14,514 4 2½
Total* ..	47,220 4 6	49,358 2 11½	97,078 7 5½

* This system seems established by statutes 3 Geo. IV. c. 113, and 5 Geo. IV. c. 104. The latter statute authorizes the payment of the different branches of the revenue.

That proportion of the king's hereditary revenues which arises from the customs duties, granted by 12 Car. II. c. 24, are loaded with sinecures, the possessors of which ought to be set forth in the public accounts. There are many sinecures, pensions, and charges upon the customs duties, the particulars of which the author has no means of ascertaining with accuracy; the following list of noble, clerical, and simple sinecurists, will, however, throw some light upon the subject:—

		£. s. d.
Patent Searcher.....	Rev. George Burrard.....	1,100 0 0
Searcher at Gravesend.....	Nathaniel Webb.....	620 0 0
Inspector of Prosecutions	Earl of Abergavenny.....	1,545 0 0
Deputies in the office of Surveyor Inwards and Outwards	Augustus Thesiger	511 10 0
Ditto Ditto.....	John Silvester	187 18 4

IRELAND.

Register of Seizures.....	Robert Murray Frazer.....	250 0 0
Examiner of Customs	Thomas Staples.....	782 15 6
Searcher, Packer, &c.	Earl of Leitrim	935 11 3
Deputy ditto.....	Charles D. Larkin	369 4 8
Searcher, Packer, and Gauger of Belfast and Larne.....	William Cooper.....	224 8 3
Ditto, Port of Cork	Lord Avonmore.....	679 16 3

		£.	s.	d.
Ditto, Donaghadee	Earl of Donoughmore	69	10	6
Customer, Port of Newry, } Drogheda, and Dundalk.. }	Henry Hamilton	241	17	0
Deputy at Drogheda.....	C. J. Collins	112	5	1
Searcher, Packer, and Gauger, } Port of Waterford and Ross }	John Hasler	444	14	10
Ditto, of Wexford.....	Thomas Orde Lees	504	0	0
Customer, Port of Youghal....	Hon. R. Meade	18	9	0
Comptroller, Kinsale	Samuel P. Warren	10	10	0
Deputy, ditto.....	T. Chickley	5	6	2
Searcher of Newry and Dundalk	R. Penefather	149	15	8
Customer, Wexford	John Faulkner	48	13	5
Housekeeper in the Custom- } House, Dublin	W. Mortimer	150	0	0
Solicitor for the Revenue of } the Port department	Richard Waller and Edward } A. Waller	1,200	0	0
To Assistant Solicitor		500	0	0
Two Clerks.....		250	0	0

PLANTATIONS.

The following Officers are paid by Treasury authority out of the Revenue of Customs:

Naval Officers:

Grenada	R. R. Wood.....	200	0	0
Barbadoes	W. H. E. Bentinck.....	378	11	4
St. Lucia	R. Carmichael.....	173	0	0
Newfoundland	R. H. Noble.....	379	12	4
St. Vincent.	R. G. Cumberland	200	0	0
St. Johns, N.B.	H. W. Scott.....	570	11	0
Antigua	Benjamin Smith	505	2	0
Halifax	James Blackwall.....	273	12	0
Dominica	James Jones.....	140	0	0
Tobago	C. Woodcock	200	0	0
Prince Edward Island	T. H. Haviland	164	0	0
Miramichi	S. De Brisay	392	8	0
St. Kitts	James Berridge	91	0	0
Bahamas	M. Daxon	329	0	0
Montserrat	James Masters	98	4	4

REVERSIONS AND OFFICES HELD FOR JOINT OR MORE LIVES:

Collector outwards, London—The Duke of Manchester, to and for the use of such persons as would have been legally entitled to receive, during the lives of William Duke of Manchester, and Lord Frederick Montague, and profits and emoluments of the office, in pursuance of 38 Geo. III. c. 86, and in case such office had not been abolished by 51 Geo. III. c. 71. It is paid under the authority of the King's Patent, and Warrant of the Lords of the Treasury, dated 18th December, 1811, £2,928. 7s. 6d.

Storekeeper in Dublin.—H. B. Berresford, and J. Claudius Berresford, Esqrs. £4,315. 7s. 8d. paid under the authority of the King's Patent, and Warrant of the Lords of the Treasury, dated 22nd February, 1821.

Comptroller at Cork.—Rev. Sir Harcourt Lees, Bart., and J. C. Lees, Esq. £271. 4s. 5½d. paid under the authority of the King's Patent, and Warrant of the Lords of the Treasury, dated 1st March, 1810.

Craner and Wharfinger at Dublin.—Lord George Seymour, and Hamilton Seymour, Esq. £1,251. 11s. 6d. paid under the authority of the Warrant of the Lords of the Treasury, dated 16th September, 1825.

The foregoing “siftings” are in every sense of the word “*sinécures*.” The family of Montague (one branch of which is now represented by the Duke of Manchester, and the other by the Earl of Sandwich) took a very prominent part in the affairs of King Charles I., and of the Commonwealth. Lords Manchester and Kimbolton (as well as the other branch of the Montagues) were moreover active in aiding the Restoration, and thus became the objects of the lavish bounties of that profligate and degraded monarch Charles II. It is probable, although the original patent is said to be lost, or destroyed, that the office of collector outwards of the customs duties (rather derogatory to the dignity of a duke) was originally given to the duke's ancestor, out of the revenues so improvidently conceded by the first parliament of Charles II., more particularly alluded to under the head of Excise. In the act passed in the reign of George III., for regulating the customs, it is recited that the late duke, and his brother, held the office under a promise of a renewed patent; it is therefore enacted, that the situation shall be held during the life of the present duke, and his brother Lord Frederick Montague; reserving to the Treasury the right of appointing *a deputy to perform all the duties of the office*. The Montagues of the time of the Stuarts, and of the Commonwealth, were able, though “*wavering*” statesmen. The more modern Montagues have been until very lately more steady adherents to the government. The present duke has filled the offices of governor of Jamaica and postmaster-general, and now receives a re-

tired allowance of about 2000*l.* per annum on account of the former situation, in addition to the above sinecure. We say once for all, that it is the imperative duty of the constituency to send to parliament some courageous and industrious members, who, to an accurate knowledge of the subject, shall add decision and firmness sufficient to bring distinctly before the house the system of superannuations, as well as the legality of the doctrine of resumption of grants from the crown.

With respect to the payments out of the customs revenue of Ireland, it may be right to observe that the items amounting to 2556*l.* 10*s.* are for bounties. The public ought to be informed who are the privy councillors to whom are granted wine warrants, under an act of parliament stated to have passed 14 & 15 Car. II. Now, the author has carefully examined the English statute book of that reign, and can find no such act. It was, therefore, probably granted by letters patent.

The establishment of the custom-house consists of a chairman, deputy-chairman, and TEN other commissioners; with a secretary, assistant-secretary, forty-three clerks, comptroller-general and assistant, and clerk of the coast-guard, with ten other clerks, and two messengers, and an innumerable host of other persons, amongst which are 125 searchers, land-waiters, and coast-waiters, 70 watchmen, 23 tide-surveyors, 520 tide-waiters, 82 watermen, and nearly 100 collectors at the out-ports. Undoubtedly great improvements have taken place in the management of this department of the revenue; but there is yet ample room for still further improvements and very great reductions. The whole system wants probing. There should be a reduction of at least one moiety of the commissioners, and a proportionate diminution of the other officers. Those persons who feel desirous of ascertaining the names of these, as well as other functionaries employed in the different branches of the revenue, are re-

ferred to the leaves of what Sir Francis Burdett called "The Accursed Red Book."

The internal resources of the United Kingdom are no doubt very extensive, and readily available for many purposes of industry; but our real strength and prosperity must always mainly depend upon our maritime power. Commerce and trade are the offsprings of navigation. For nearly two centuries we have had the command of the seas; and this superiority originated, cherished, and brought to perfection, that system of trade and commerce which has made England the pivot upon which all the money affairs of the world turn, and also makes London the emporium of all the nations of the earth. Will any one not mystified in the regions of political economy deny that this superiority was occasioned by those navigation laws which modern legislators have attempted to abrogate and destroy. And why? To try the experiment whether reciprocity duties, or what is commonly called free trade, would have the effect of increasing—not the power and prosperity of the country—not the ease and comfort of the inhabitants—but the annual amount of the revenue. Truth will, in a subsequent part of this work, compel me to state, that the nucleus of the inquisitorial excise duties was planted by our sturdy republican ancestors of the seventeenth century; but truth also compels me to state, that we are indebted to the same republicans for those splendid naval victories which struck terror into all nations, and finally established the navigation laws. The immortal act of navigation was brought into parliament the 5th of August 1651, and received its final sanction the 9th of October following. The provisions of this law were, that no produce of any of our colonies should be brought into this country but in ships the property of England or its colonies; and that no produce or manufacture of any part of Europe should be brought here but in ships the property of England, or of those countries respectively of which the goods were

the proper produce and manufacture. It remained for sciolists and theorists, thoughtless and indolent legislators, in the year 1826, to attempt to overturn a system founded by the courage and the skill of their superiors in patriotism and legislation. Reciprocity, indeed ! Yes, Irish reciprocity, all on one side. For instance, Spain utterly resists the system ; and, according to the report of the minister of commerce of France, presented in session 1832, the exports of France to Great Britain were twenty-seven millions of francs, and the imports did not exceed twelve millions. Is it then to be considered a matter of wonder that France refuses to enter into any commercial treaty ? Day after day has the public been cajoled by the promise of this forthcoming commercial treaty with France to reciprocate the advantages of free trade, which sciolists and political economists conceded to that country by their system, to the manifest prejudice of our own manufactures, without first stipulating for any facilities to English commerce in return. All the abilities, all the exertions, and all the persuasions, of the united talents of Lord Auckland, Mr. Poulett Thomson, and Dr. Bowring, have been perfectly unavailing. The French government will not “ budge one jot.” France and England, from the disparity of taxation in the two countries, and the consequent cheapness of labour in the one and its dearness in the other, were not in a situation to enter into a course of free trade without great detriment to the latter, when the modern race of political economists, the most speculative theorists that ever mistook air-built castles for substantial fabrics, with that political charlatan Mr. Huskisson at their head, attempted the introduction of the system, in which they have been followed with admirable pertinacity by Mr. Poulett Thomson and his coadjutors. It must be obvious to every one not blindly devoted to the fallacious theories of modern political economy, that the highly-taxed British ship-owner, possesses not a rag of can-

vas, a foot of timber, a hawser, a block, or even a marline-spike, on the cheap terms of the foreigner. Couple these facts with the rate also of British seamen's wages, and it will be apparent that competition on the part of the British ship-owner is almost annihilated; at any rate if it does not entirely ruin the ship-owner, there can be little doubt that it will eventually destroy that naval nursery which has hitherto gained us the supremacy of the seas. The brief but able speech of Sir Thomas Gooch, one of the then members for the county of Suffolk, upon the introduction of the free trade system by Huskisson, was well worthy the character of an English country gentleman. What, said the honourable baronet, in conclusion of that speech—Can you expect a horse carrying twelve stone to run against one carrying only a feather? Our manufactures go loaded with the interest of the debt of nearly 800,000,000*l.* How can we compete with foreign nations in equal duties, who eat their daily bread at less than one-third the price paid by our own labourers? How is it possible for ship-builders to encounter, under all these circumstances, the rising skill of kingdoms, now actively engaged in a pursuit which ought to be almost exclusively under our own control, and yet preserve “national faith.” Our wiser ancestors would look at no measures and adopt no plan which would not render their commerce flourishing.

Another effect of the reciprocity system upon the finances of the country will appear in an act of parliament passed in the last session (3 & 4 Will. IV. c. 66) giving unlimited authority to the commissioners of his majesty's treasury to purchase the duties of package, scavage, balliage, and portorage, belonging to the corporation of London. The duties of package and portorage of aliens' goods were granted to the mayor and commonalty of London by charter, 18 Edw. IV., which states that the king being indebted

to the mayor and commonalty of the city of London in the sum of 12,923*l.* 9*s.* 8*d.*, in consideration of their remitting the sum of 7000*l.*, part of that debt, his majesty, in addition to the power of appointing the coroner for the city, after the death of Earl Rivers, granted them certain duties of package and portorage to be charged upon the goods exported from or imported into the port of London, being the property of aliens or denizens. King Charles I. denied the legality of this grant, and, in the true spirit of the law of resumption, insisted that Edward IV. could not alienate any part of the hereditary revenues of the crown in perpetuity. A compromise was, however, effected; and in consideration of the sum of 4000*l.* paid by the mayor and commonalty, the king, by charter passed in the sixteenth year of his reign, confirmed the charter of Edward IV., and added the additional privilege of scavage. The average annual amount of the package and scavage dues for the last five years, i. e. 1828 to 1832, both inclusive, was 13,321*l.* 8*s.* 9*d.*, and the portorage and landing of goods for the same period 1188*l.* 19*s.* 5*d.* The act gives no other reason for this purpose than "it is expedient." The fact is, however, that in the commercial treaties with certain foreign powers upon the reciprocity system, these and other similar duties formed a stumbling-block; an act was therefore passed, 59 Geo. III. c. 54, which enabled the government to repay to certain corporations, bodies politic and corporate, and sundry other persons, the amount of the sums of money which they would be deprived of in consequence of the treaties with America and Portugal: and by 2 & 3 Will. IV. c. 34, all other countries entering into the like reciprocity system are to have the benefit of the provisions of the former statute, which of course rendered it necessary to compound with the corporation for those dues by the payment of 8000*l.* per annum, while they continued to be received by the corporation from those nations who were no parties to such engagements. The treasury contracted for the purchase of these duties for

the price of 163,000*l.*, which has been abstracted from the consolidated fund; this and all similar abstractions being in truth a "breach of national faith," as they are a diminution of the security of the public creditor. It will be seen that among the deductions from the revenue of customs there is a sum of 38,842*l.* 10*s.* 7¼*d.* charged as paid on account of these dues to the city of London and to the Trinity-house. This is no inconsiderable sum. The corporation probably acceded to the sale more readily, as the act authorises the investment of the purchase-money in land and ground rents in the line of the projected new street from London-bridge to the Bank of England, thus affording the means of aiding that improvement.

There was until lately a revenue derived from all coals, culm, and cinders, brought into the port of London. These duties were repealed from 1st March 1831, by 1 & 2 Will. IV. c. 16. The quantity imported in 1830 amounted to 2,079,275 chaldrons. The duty upon coals and cinders was 4*s.* per ton if charged by weight, and 6*s.* per chaldron if charged by measure. Culm was charged at 6*d.* per chaldron, and the produce of the tax amounted to 467,716*l.* These duties were originally granted to Charles II., who, by letters patent, in the twenty-ninth year of his reign, conferred upon one of his illegitimate sons (ancestor of the present Duke of Richmond), 1*s.* per chaldron upon all coals shipped in the river Tyne to be consumed in England. By 39 & 40 Geo. III. c. 43, a previous agreement between the government and the then Duke of Richmond for the purchase of his grace's interest in this grant, for an annuity of 19,000*l.* per annum, was ratified and confirmed: this act also authorised the treasury to fund the annuity after the year 1808, but it is quite silent upon what terms. It appears equally uncertain whether the annuity is now paid, or whether his grace is a national creditor for the amount funded under the provisions of the

act in lieu thereof.* The proportion paid to the duke ought not to have exceeded the quantity of coals consumed at the time of granting the letters patent.

Although the public was thus relieved from the government tax, it was not freed from all charges upon this necessary comfort. The city of London had levied certain local or municipal duties upon coals, culm, and cinders imported into London, under the authority of various charters and acts of parliament; these, by 1 & 2 Will. IV. c. 76, were commuted for other duties imposed by that act, which has not only altered the amount of the tax, but also the mode of levying it. Its principal objects were—first, to empower the corporation of London to remove or enlarge the present Coal Exchange, to aid which a temporary duty of 1*d.* per ton, on coals, culm, or cinders, laden in any vessel arriving at her moorings in the port of London, or to the westward of Gravesend, may be levied by the corporation. Secondly, to make compensation to coal-meters now rendered unnecessary, and to continue superannuation allowances granted previously to this act, all of which grants are to be chargeable on the above duty of 1*d.* per ton. Thirdly, to direct the sale of coals in the port of London, or any place in the cities of London and Westminster, or within twenty-five miles from the General Post-office, by weight instead of measure. Fourthly, to suspend for seven years the duties previously

* The Duke of St. Albans, the descendant of another illegitimate son of Charles II., by a celebrated actress, familiarly called Nell Gwynne, does not appear to have been so amply provided for as his relatives the Dukes of Grafton and Richmond, at least the statute book is silent on the subject, except that by 28 Geo. III. c. 41, an annuity of 1000*l.* per annum is granted to the then duke, which was to expire in the year 1803, and which we presume has been the case. No reason is assigned in this act for so improper a parliamentary grant. The duke holds the situation of hereditary grand falconer; but it is not known to the author what are the emoluments (if any) attached to that office. He was also hereditary register of the court of chancery; but the patent has expired, and a renewal was refused.

payable to the corporation on coals, culm, and cinders, and in their stead to impose a duty of 12*d.* a ton. Fifthly, to suspend for the like term the duty of water baillage and groundage. Sixthly, to substitute in certain cases a duty of 1*s.* 1*d.* per ton, on coals, culm, and cinders, brought by inland navigation for the previous duty. The duty of 1*d.* per ton produced 8877*l.*, and the other duties 35,510*l.* The taxes imposed, or rather those now substituted, upon the importation of coals, were and still are applicable to the orphan fund, the history of which is little known. It seems that the city of London had originally acted as a guardian to all the orphan children of citizens, a court called the "Orphans' Court" being established with that view; but the property of which they thus obtained the possession was, in the year 1692, so "*exhausted*," that the corporation was found to be indebted to the orphans and other creditors in a greater sum (747,500*l.*) than they were capable of discharging. In order, therefore, to enable them to pay them this debt, they determined, in imitation of the then government, to commence the funding system by funding this debt. An act (5 & 6 W. & M. c. 10) was obtained for this purpose, and the corporation was authorised to lay a further tax upon coals for a certain period, and to apply this tax with other city dues, as well as, most unjustly, taxes upon the personal estate of all inhabitants of the city in payment of the interest so due to the orphans and their other creditors. This tax upon coals was further continued, and other regulations made as to the payment of the annual interest of the debt, then greatly increased, by another act passed in 1747 (21 Geo. II. c. 29). The Orphan's Fund, as it is called, is in truth the "*national debt*" of the city of London, and has accumulated in about the same ratio with its sister in Threadneedle-street. There is still a duty existing upon all coals, culm, and cinders exported, which was imposed

by 1 & 2 Will. IV. c. 16, the duty upon which amounted in Great Britain to 56,616*l.* 2*s.* 10*d.*

The produce of customs in the Isle of Man is exceedingly small, but there are some circumstances connected with these revenues to which we may advantageously draw the attention of the reader.

This island was originally vested in the crown, and was granted away in grand serjeantcy, and not in royalty, by letters patent, in the year 1404, in the sixth year of the reign of Henry IV., to Sir John De Stanley, *knt.*, ancestor of the present Earl of Derby, subject to a reserved rent of 101*l.* 15*s.* 11*d.* per annum, and the presentation of two falcons to the king on his coronation. The revenues were then estimated at 400*l.* per annum. In the reign of Queen Elizabeth a dispute arose between the daughter of Fernando Earl of Derby (who died without male issue), and William Earl of Derby, who had succeeded to that title, which dispute was referred to the judges, and ultimately decided in favour of the female line; Queen Elizabeth in the meantime holding the revenues in her own hands. James, second duke of Athol, on the death of James, tenth earl of Derby, in 1736, succeeded to the possessions of this island, as sole heir of the body of James, seventh earl of Derby, through the Lady Amelia Sophia Stanley, his grandmother. The island proving a refuge for smugglers, and considerable difficulties arising from the evasion of the duties of the customs, the rights of the then Duke and Duchess of Athol were purchased, in 1765, by the crown for 70,000*l.*, and the contract was confirmed by statute passed 5 Geo. III. c. 26. The revenue, exclusive of the ecclesiastical preferments which were reserved to the then duke and duchess, amounted to 5000*l.* or 6000*l.*; from which, however, there were great deductions for repairs of forts, and for grants made by King Charles II., so that very little advantage was actually received by the public. The

old rent of 101*l.* 15*s.* 11*d.* and the presentation of two falcons were still reserved to the crown. Soon after this purchase the duke and duchess had also a pension of 2000*l.* per annum granted on the Irish civil list. As this was supposed to be an excellent bargain on the part of the Athol family, one would imagine no good reason could be assigned for any further demand upon the public purse. The late Duke of Athol seemed of the same opinion for some years after his accession to the title in 1774; but in the year 1783 he changed this opinion, and in that year, and in the year 1790, petitioned the crown for an additional compensation; which petitions, although referred to the proper authorities, were *both rejected* by Mr. Pitt, then at the head of the government. However, in the year 1804 he renewed the attack, and the then minister (it was thought), in order to obtain the support of his grace in the House of Lords, consented that the matter should be brought before parliament. A committee of the House of Commons was appointed, who reported favourably, and an annuity was ultimately granted to the duke, amounting to *one-fourth part of the gross receipts of the revenues arising from the duties of customs collected in the island*, which, *being at that time about 12,000*l.* per annum, produced about 3000*l.* per annum*, and was charged upon the consolidated fund!!! The act passed 45 Geo. III. c. 123, and a more iniquitous act does not disgrace the statute book. It did not, however, become a law without the most determined opposition in both Houses of Parliament, and the reader will be well recompensed in referring to the able speech of Mr. Curwen in the House of Commons, and the truly English speech of the late Lord Ellenborough in the House of Lords, well worthy the eminent talents of that most learned and distinguished judge. There was scarce a term of reprobation during the discussion of the measure which was not used in both houses of legislature. The House of

Commons refused to furnish the House of Lords with the evidence taken before the committee of the former. The bill was supported, it is sad to say, by Mr. Sheridan, but it was most ably and energetically opposed by Lord Eldon, although he then held the situation of lord chancellor, and the bill was considered a ministerial measure. The third reading was carried in the Commons by a majority of thirty; there being only fifty-six representatives of the people present at the perpetration of so vile a transaction. After it had passed the Lords, a very strong protest was signed by "*his present Majesty*," then Duke of Clarence, by the late Duke of Norfolk, the late Marquis of Buckingham, and the present Lord Holland. The house of Keys, which is the parliament of the Isle of Man, and derives its origin from the remotest period of antiquity, being perhaps the only Celtic jurisdiction remaining in the country, having its records entire for more than 400 years, petitioned against the measure, in which petition most of the inhabitants joined, considering that the claim might bring some charge upon the island. It was said in the debate that the public had paid more than 177,000*l.* to the Athol family, including the first purchase for 70,000*l.*, and the payments on account of the two pensions granted on the Irish civil list.

The late and present Duke of Athol continued to receive the annuity out of the consolidated fund until the year 1825, when an act passed (6 Geo. IV. c. 34) enabling the commissioners of the treasury to advance a sum out of that fund sufficient to purchase the annuity. The author has no means of ascertaining whether the provisions of this act were or were not carried into execution. Upon reference to the receipts of the customs, it will be seen that the duties collected in the island amounted to 21,654*l.* 0*s.* 8*d.*; the payments out of this collection are, as stated in the siftings, 4684*l.* 5*s.* 9*d.*, called the expenses of the civil government of the Isle of Man, leaving a net receipt of 16,969*l.* 14*s.* 11*d.*,

which is all the return (supposing, which is very improbable, that this sum undergoes no other "siftings") the public obtain for this rank and illegal job.

It should be observed that the rent of 101*l.* 15*s.* 11*d.* reserved by the original grant is still payable to the crown; and it was said in the debate that the crown was also entitled, under the original contract, to an ox for every quarter land in the island, which quarter lands amounted to 700, and the value of this right might be reckoned at 7500*l.* It does not appear from the finance accounts that either of these sums is included in the revenues of the commissioners of woods and forests.

In referring to the receipt of the duties of customs, as stated in the public finance accounts, it will be seen that credit is given for the sum of 46,071*l.* 17*s.* 5*d.* on account of canal and dock duty. This sum arises out of certain very curious transactions between the treasury of other days and the city of London, in consequence of certain acts of parliament, the particulars of which will be more fully stated when we arrive at the further consideration of the consolidated fund.

The little reverence evinced with regard to custom-house oaths had become quite proverbial. Lord Nugent, then one of the lords of the treasury, had the good feeling to introduce a bill, subsequently passed into a law (1 & 2 Will. IV. c. 4), to abolish oaths required both in the customs and excise departments, and to substitute declarations in lieu thereof.

The deductions from this branch of the revenue are 1,759,482*l.* 10*s.* 2*d.*, being 7 per cent. upon the gross amount previous to its application to the public service.

CHAPTER V.

THE EXCISE.

Excise—Its Nature—Evils arising from the Power of the Officers—First imposed in England by the Long Parliament—A Portion of these Duties granted to Charles II. in Exchange for the Feudal Tenures—Articles upon which levied—Excisable Articles—Eighteen Branches of Taxation in England and only Eight in Ireland—Glass—Tea—Malt—Hops—John Royle, Esq.—Breweries—Bricks—Probable Repeal of the Permit System—Deductions from this Branch of the Revenue—Commission of Inquiry—Account of the Charges of Collection, &c.—Compensation to Salt Commissioners—Cruisers—Retired Allowances—Salaries in Scotland—Corn Returns—Hereditary Excise granted to Charles II.—Alterations in the Court of Exchequer in Scotland—Wellington Administration—Pensions of the Duke of Grafton—Lord Cowper—The Earl of Bath—Fishery Bounties and Salaries of Commissioners—Excise Establishment.

THE second most important source of revenue, forming part of the *permanent* taxation of the country, is the duties (as they are called) of the Excise. The word excise is derived from the Belgic "*accisse*," which signifies tribute; and it is an inland duty or imposition, paid sometimes upon the consumption of the commodity, and frequently upon the wholesale, which is the last stage before the consumption. It is thought by some persons (though the justice of this opinion may be doubted) to be the most economical way of taxing the subject, the charges of collection and management being considerably less in proportion than in other branches of the revenue. It may also produce a less effect in enhancing the price of the commodity than would be produced by charging it with customs to the same amount, as it is generally im-

posed at a much later stage; and the consumer, therefore, pays the profit of only one or two individuals upon the advance of the tax. But the rigorous and arbitrary nature of the excise laws, and the power with which the officers are invested, are perfectly incompatible with the institutions of a free nation. The frauds that might be committed in this branch of the revenue, unless a strict watch were kept, make it necessary to give the officers the power of entering and searching the houses of such as deal in excisable commodities at every hour in the day, and in many instances in the night also; and the proceedings in cases of supposed transgressions are so summary, that a man may be convicted, in two days time, in the penalty of many thousand pounds, by two commissioners or justices of the peace, to the total exclusion of trial by jury, and disregard of the common law of the land. For these reasons Lord Clarendon, in order to throw odium on the Earl of Bedford (who was made lord treasurer to Charles I. to oblige the parliament), tells us that the earl intended to set up the excise in England. This duty, however, never made a part of the revenue of that unfortunate prince, being first introduced on the model of the Dutch by the long parliament after its rupture with the crown. Yet such was the opinion of its general unpopularity, that when, in 1642, "aspersions were cast by malignant persons upon the House of Commons, that it intended to introduce '*excises*,' the house, for its vindication therein, did declare that those rumours were false and scandalous, and that their authors should be apprehended and brought to condign punishment." It would have been well for its credit with posterity had the house continued in the same mind. But there can be no doubt that this obnoxious source of taxation had its origin during the Commonwealth, and was first imposed by individuals, as able, honest, courageous, and patriotic, as any whom this or any other country has ever produced. Its original establishment

was in the year 1643, and its progress was gradual, as it was at first laid upon those commodities where it was supposed the hardship would be least felt (*viz.*), beer, ale, cider, and perry. The royalists at Oxford soon followed the example of their brethren at Westminster, by imposing a similar duty, each party at the same time protesting that it should be continued no longer than till the end of the war, and then be utterly abolished. But the parliament at Westminster soon after imposed it upon wine, tobacco, sugar, and so many other commodities, that it might be denominated "*general*," pursuing the plan laid down by Mr. Prynne (who seems to have been the father of the excise) in his letter to Sir John Hotham, where he states "that they had proceeded in the excise to many particulars, and intended to go on further, but that it would be necessary to use the people to it by little and little." And afterwards, when the nation had become accustomed to it, the successful champions of liberty boldly and openly declared "the impost of excise to be the most easy and indifferent levy that could be laid upon the people;" and accordingly it was continued during the whole period of the Commonwealth. Upon the return of Charles II., it having been then long established, and its produce well known, a portion of it was, as has been previously stated, granted to the crown *and its successors for ever*, by statute 12 Car. II. c. 24, by way of exchange for the feudal tenures and other oppressive parts of the hereditary revenues; and other parts were granted, by 12 Car. II. c. 23, during the king's life only, to form a part of the revenues of the crown during that reign. But, in truth, from its first origin to the present time, the very name of excise has been odious to the people. It was nevertheless imposed upon abundance of other articles and commodities in the reign of King William III., even by the *soi-disant* patriots of that day, and has been continued and increased by every succeeding administration to support the

enormous expenses occasioned by our improper interference in the affairs of the continent. Thus brandies and other spirits are now excised at the distilleries, malt at the private chambers of individuals, and (much to their annoyance) printed silks, calicoes, and linens at the printer's, starch and hair-powder at the manufacturer's, gold and silver wire at the wire-drawer's, all plate whatsoever in the hands of the vendor, who pays yearly for a license to sell it. To these we may add, tea, all artificial wines, commonly called sweets, paper and paste-boards, first when made, and again if stained or painted, vinegar, and glass, for all which the duty is paid by the manufacturer. Hops, for which the person who gathers them is answerable, candles and soap (the tax on the former is now totally and the latter partially repealed) were also paid for at the maker's. The tax upon malt liquor brewed for sale, cider, perry, and leather, have been also repealed; they were respectively excised at the brewery, at the vender's, or the tanner's. No friend to his country but must wish that the list of excisable articles should be still further diminished; and, indeed, it is more than probable that somehow or other this will be the case. Strong hopes were entertained that the taxes upon malt would have been repealed during the present session, which it is now improbable will be realized. The importance of this repeal to the landed interest is however so great, that every effort will be made to obtain it, and their continuance, therefore, for any long period cannot be expected. The taxes of excise were formerly farmed, but are now under the control of commissioners. We shall have occasion to refer to the general management when we consider the "*siftings*" and "*deductions*" which take place from the total amount collected before it becomes applicable to the public service.

It cannot be denied that our sturdy and independent republican ancestors of the seventeenth century, first carried into practical effect in this country the odious excise system;

but it is equally certain that it never entered into their contemplations that such a system would be perpetuated, or that they were, in truth, sowing the teeth of Cadmus, to spring up in armed legions to lower the morals and diminish the comforts, as well as to impair the liberties, of the kingdom. It is said that history is precept teaching by example. Let this, then, be a lesson to future legislators, strengthened as it has been by a more recent instance. When Mr. Pitt first introduced the income tax, and subsequently when that oppressive measure was organised by Mr. Addington (now Lord Sidmouth) into a property tax, both these impositions were justly denounced, by Mr. Fox and his adherents, as odious, tyrannical, and inquisitorial; yet when that gentleman got into place, in 1806, one of the first and principal fiscal measures of the Grenville administration, of which he formed part, was to perpetuate and increase that very tax. It is, however, but fair to state that the government did not resort to this measure until after being defeated in other financial operations, particularly in the attempts made by the present Marquis of Lansdown, then Lord Henry Petty, and Chancellor of the Exchequer, to extend the excise tax upon all beer, whether brewed by public brewers or in *private houses*, and also to extend the excise by imposing a tax upon pig or unmanufactured iron. In rejecting the latter taxes, and quietly submitting to the *increased* property tax, it is doubtful if the people were any great gainers, either as regarded their personal feelings or pecuniary affairs. No traces of that intolerable burden ought now to be in existence, inasmuch as *all the documents* were ordered by the House of Commons to be burned, on the motion of the present Lord Chancellor, then Mr. Brougham. Surely, then, his lordship will never consent to inflict a property tax upon the country already sinking under accumulated burdens, although he and his colleagues will be goaded to such a measure by the overpowering demand for a reduction of taxation, while a

possibility exists of effecting this reduction by a diminution of the charges of the debt, and a curtailment of the present extravagant establishments. In stating that no traces ought to exist of this most inquisitorial impost, it is to be feared we shall presently discover, when we inquire into the subject of the assessed taxes, that many persons have been most improperly quartered on the country at large, with retired salaries, for services under the property tax acts, which services could only have been considered temporary, from the impost itself being only considered a war tax. The origin and progress of the excise duties have been already stated, and that the grant to King Charles II., by statute 12 Car. II. c. 23, was to continue only during the king's life. These duties were, however, by 2 W. & M. c. 3, again granted during their majesties' lives; but the funding system having been established, they were anticipated and mortgaged, and consequently never afterwards abandoned: accordingly the excise was first continued for ninety-nine years, by the 1 Ann, c. 7, and ultimately perpetuated by 1 Geo. I. c. 12.

This branch of the revenue has been increased in nearly an equal ratio with the customs. It has been already seen, that in the year 1791 these duties yielded rather more than seven millions. At the present time their gross produce is nearly eighteen millions; and we may now proceed to the particulars of these duties, by stating the different articles on which they are imposed, their amount and application, with such remarks as may be found necessary to give a complete elucidation of this important branch of the revenue.

An Account of the Gross Réceipt and Net Produce of the Revenue of Excise of Great Britain and Ireland, in the Year ended 5th January 1833; distinguishing the Amount collected on each Article, and also the Amount of Payments out of the Gross Receipt during the said Year for Drawbacks, and Bounties of the nature of Drawbacks, and for Allowances on Overcharges, Damaged Goods, &c.

ENGLAND.

ARTICLES.	Gross Receipt.	Drawbacks, and Bounties of the Nature of Drawbacks.	Allowances, Re-payments on Over-Entries, Damaged Goods, &c.	Net Produce.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Auctions	207,793 17 3½	.. .. .	8,553 0 2	199,240 17 1½
Beer.....	106 18 10	55 12 10	.. .. .	51 6 0
Bricks and Tiles	323,586 8 3	4,413 5 11¾	3,528 18 2¾	315,644 4 0½
Candles	42,532 17 4	1,768 19 8½	.. .. .	40,763 17 7½
Glass	676,494 1 9¾	163,971 11 0	1,789 13 7¼	510,732 16 8
Hides	2 1 0	2 1 0	.. .. .	.. .. .
Hops	300,279 5 1	5,934 0 0	19 6 10	294,325 17 7
Licenses	684,609 17 11	.. .. .	68 8 6	684,541 9 5
Malt	4346,867 9 6½	17,085 3 6½	938 10 4½	4,328,843 15 7½
Paper	670,629 19 11¾	25,628 6 0¼	13,078 11 8¼	631,923 2 3¼
Printed Goods .	3,572 4 9	199 18 7¾	.. .. .	3,372 6 1¼
Soap.....	1,402,827 10 5¼	257,676 1 3¾	91,121 16 0	1,054,029 13 1½
Spirits	2,054,069 4 7¾	.. .. .	.. .. .	2,054,069 4 7¾
Starch	100,459 9 1	3,804 12 9½	9,544 12 6½	87,110 3 9
Stone Bottles ..	3,646 7 1	226 3 2¾	.. .. .	3,420 3 10¼
Sweets	3,739 9 1	.. .. .	.. .. .	3,739 9 1
Tea	3,509,834 13 7	.. .. .	.. .. .	3,509,834 13 7
Vinegar	22,380 3 8	.. .. .	.. .. .	22,380 3 8
	14,353,431 19 4½	480,765 17 3¼	128,642 17 11¼	13,744,023 4 2
Payment ex- ceeding the Receipt on articleHides }	.. .. .	113 17 6	.. .. .	Deduct, 113 17 6
				13,743,909 6 8
Law Costs re- covered . . . }	1,316 10 5¼	.. .. .	.. .. .	1,316 10 5¼
Fines and For- feitures . . . }	15,259 15 4½	.. .. .	.. .. .	15,259 15 4½
	14,370,008 5 2¾	480,879 14 9¼	128,642 17 11¼	13,760,485 12 5¾

SCOTLAND.

ARTICLES.	Gross Receipt.	Drawbacks, and Bounties of the Nature of Drawbacks.	Allowances. Re-payments on Over-Entries, Damaged Goods, &c.	Net Produce.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Auctions	17,839 6 8 $\frac{1}{4}$	.. .. .	54 13 4	17,784 13 4 $\frac{1}{4}$
Beer .....	.. .. .	.. .. .	.. .. .	.. .. .
Bricks and Tiles	10,033 18 9 $\frac{1}{4}$	421 4 7 $\frac{3}{4}$	.. .. .	9,612 14 2
Candles	2556 1 3 $\frac{1}{2}$	162 7 7	.. .. .	2,393 13 8 $\frac{1}{2}$
Glass	52,588 2 11 $\frac{1}{4}$	21,127 19 3 $\frac{1}{4}$	.. .. .	31,460 3 8
Hides .....	.. .. .	.. .. .	.. .. .	.. .. .
Hops .....	.. .. .	.. .. .	.. .. .	.. .. .
Licenses	101,654.19 0	.. .. .	949 4 3	100,705 14 9
Malt	468,558.17 11 $\frac{1}{2}$	722 10 6	226,516 8 11 $\frac{1}{2}$	241,319 18 6 $\frac{1}{4}$
Paper	107,715 12 5 $\frac{1}{2}$	6,213 3 5 $\frac{1}{2}$	2,484 13 9	99,017 15 3
Printed Goods..	2 18 9 $\frac{1}{4}$	.. .. .	.. .. .	2 18 9 $\frac{1}{4}$
Soap	147,517 4 11	6,118 15 4	9,208 10 8 $\frac{3}{4}$	132,189 18 10 $\frac{1}{4}$
Spirits	1,355,271 4 7 $\frac{1}{4}$	.. .. .	56 1 4 $\frac{1}{2}$	1,355,215 3 2 $\frac{3}{4}$
Starch	11,864 13 7 $\frac{1}{4}$	54 14 11 $\frac{1}{2}$	11,041 12 10 $\frac{1}{2}$	768 5 9 $\frac{1}{4}$
Stone Bottles ..	361 3 3	223 3 8	.. .. .	137 19 7
Sweets	112 12 6	.. .. .	.. .. .	112 12 6
Tea .....	.. .. .	.. .. .	.. .. .	.. .. .
Vinegar	196 18 0	.. .. .	.. .. .	196 18 0
Law Costs re- covered ... }	2,276,273 14 9 $\frac{3}{4}$ 970 18 9	35,043 19 5	250,311 5 3 $\frac{1}{4}$	1,990,918 10 1 $\frac{1}{2}$ 970 18 9
Fines and For- feitures ... }	3,483 14 8 $\frac{3}{4}$	.. .. .	.. .. .	3,483 14 8 $\frac{3}{4}$
	2,280,728 8 3 $\frac{1}{2}$	35,043 19 5	250,311 5 3 $\frac{1}{4}$	1,995,373 3 7 $\frac{1}{4}$

IRELAND.

ARTICLES.	Gross Receipt.	Drawbacks, and Bounties in the Nature of Drawbacks.	Allowances, and Repayments on Overcharges.	Net Produce.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Auctions	10,428 11 8	....	218 7 7	10,210 4 1
Glass	22,366 7 2	4,125 17 9½	....	18,240 9 4½
Licenses	112,184 15 0	....	73 11 9	112,111 3 3
Malt.....	260,989 9 10¾	506 14 10	5,516 8 4½	254,966 6 8½
Paper	25,637 18 1¼	583 1 4½	55 15 9	25,199 0 11¾
Spirits (home made) }	1,754,032 3 6	....	137 14 4	1,753,894 9 2
Sweets and Mead	137 17 6	....	....	137 17 6
Vinegar	411 1 2	....	....	411 1 2
	2,186,188 4 0	5,015 14 0	6,001 17 9½	2,175,170 12 2½
Late Collec- tors' Balances }	2,493 16 4½	....	....	2,493 16 4½
Law Costs recovered }	1,364 16 6½	....	....	1,364 16 6½
Fines and Seizures .. }	8,712 15 5	....	....	8,712 15 5
Total	2,198,759 12 4	5,015 14 0	6,001 17 9½	2,187,742 0 6½

By the foregoing table it will be seen there are no less than eighteen branches of taxation in Great Britain and eight only in Ireland, all more or less connected with the comforts of the people, and many of them imposed upon articles which have been already taxed by the duties of customs, and their value consequently previously enhanced to the consumer. The auction duty is 7*d.* in the pound

upon the sale of all real property, and 5 per cent. or 1s. in the pound upon the sale of all personal property. There is also an *ad valorem* duty upon all appraisements and valuations, which comes under the department of stamps, and there are also taxes paid upon excise licenses. The taxes upon beer, tiles, and candles, have been entirely repealed; and by 3 & 4 Will. IV. c. 16, the tax upon soap has been reduced one-half; the tax now being $1\frac{1}{2}d.$ per lb. for hard soap, made in England or brought from Ireland, to be paid by the importer, and $1d.$ on soft soap. There is a considerable drawback on all soap used in manufactures. The tax upon starch underwent some alteration in the last session of parliament, by statute 3 & 4 Will. IV. c. 17; and the prohibition from making stone-blue from flour, meal, or other ingredients, was repealed.

The tax upon glass is very heavy, as will be seen by the following statement:—

RATES OF DUTY.

Excise Duties on British Glass.					Customs Duties on Imported Glass.				
Flint Glass.	Plate Glass.	Broad Glass.	Crown or German Sheet Glass.	Com. Bottle Glass.	Plate Glass.	Crown or Window Glass.	German Sheet Glass.	Common Bottles with Wines and Spirits.	Manufactures of Glass Unenumerated.
<i>per cent.</i>	<i>per cent.</i>	<i>per cent.</i>	<i>per cent.</i>	<i>per cent.</i>	<i>per sq. foot.</i>	<i>per cent.</i>	<i>per cent.</i>	<i>per qrt.</i>	$\left\{ \begin{array}{l} 20l. \text{ per} \\ \text{centum} \\ \text{ad va-} \\ \text{lorem,} \\ \text{and } 4l. \\ \text{per cwt.} \end{array} \right.$
2l. 16s.	3l.	1l. 10s.	3l. 13s. 6d.	7s.	6s. 11	3l. 6s. 8d.	10l.	4d.	

This tax is most injurious in its tendency, and has operated to the prejudice of the manufacture in all the finer branches, especially in the glasses used for optical instruments. The clearness and fineness of the glass are generally in proportion to the number of meltings; but the duty being

charged upon every melting, the expense thus occasioned prevents the meltings being often repeated, and the quality of the glass is consequently very inferior. As a necessary result, England, which at one time supplied the continent with glasses for telescopes &c., is now entirely unable to compete with foreigners. An alteration in the mode of levying the duty might do away with much of this injurious effect.

The tax upon tea must necessarily undergo a material alteration in consequence of the change in the East India charter. By 3 & 4 Will. IV. c. 85, that charter is continued until the 30th April 1854; but by 3 & 4 Will. IV. c. 93, the tea trade, which was entirely monopolised by the East India Company, will be thrown open after the 1st day of May next. The tax upon this article, which has now unfortunately (owing to the pressure of the malt and other taxes) become almost a necessary of life, is fixed as follows:—if sold under 2s. per lb., 96 per cent.; if sold above 2s. per lb., 100 per cent. The consumption of tea in Great Britain, in the year 1832, amounted to 31,548,409 lbs., and in Ireland to 2,515,159 lbs.

The tax upon malt is, perhaps, equalled by no tax in its injurious effects, both upon the industry and moral of the people. By diminishing the consumption of barley to probably nearly one-fourth of its natural extent, it has prevented to that degree the employment of labour in its cultivation; and by artificially enhancing the price of beer it has stinted the poor man in the enjoyment of what was to him a necessary of life, and has driven him to ardent spirits as a substitute. The effect of this upon the national character has never been sufficiently adverted to. National character is mainly formed by climate, food, and drink, and the latter exerts a most important influence on the physical condition of man, and through that upon his mental and moral character. From a very early period malt liquors have been the favourite beverage of Britons, and the national

character has been such as might have been expected to result from it. About a century and a half ago, the tax-gatherer stepped in, and ever since then there has been a diminution in the amount consumed in proportion to the number of inhabitants. Indeed, during more than a century, the quantity consumed actually retrograded notwithstanding the increase of the population. The tax on malt was imposed shortly after the Revolution (so fruitful in taxes) by the seventh money act of the first parliament of William and Mary, and was then 6*s.* per bushel, or 4*s.* per quarter. Before 1787 it was increased to 10*s.* 6*d.*, in 1791 to 12*s.* 6*d.*, in 1802 to 18*s.* 8*d.*, and in 1804 to 38*s.* 8*d.*, at which monstrous rate it continued till 1817, when the war tax was repealed, and it is now 20*s.* 8*d.* per quarter. The following tables show the quantity of malt consumed and duty paid thereon in the United Kingdom :—

*Quarters of Malt used in Distillation in each Kingdom, from
10th October 1831 to 10th October 1832.*

	Number of Quarters.
England.....	22,561
Scotland.....	328,329
Ireland	89,866
	<hr/>
	410,756
	<hr/>

Note.—Various Acts of Parliament have been passed, allowing a drawback upon the duty on Malt used in the distillation of spirits in Scotland and Ireland. This drawback is now fixed at 8*d.* per gallon, by an act, 2 Will. IV. c. 29, passed during the last session. The amount paid since the first allowance of drawbacks in 1820, up to the 5th April 1833, has been for Scotland £2,471,167 17*s.* 4½*d.* and £48,690 8*s.* 1*d.* for Ireland. England has enjoyed no such advantage.

From this statement it appears that Scotland pays little more than one-tenth, and Ireland not quite one-sixteenth of the amount paid by England. But this is not the only inequality in the bearing of this tax; the poorest counties in England, those that have the worst and most sandy soils, being those in which barley is chiefly grown, and which consequently suffer most from the diminished consumption caused by a duty so disproportioned to the value of the article. The regulations for making malt, were rendered to the last degree troublesome and vexatious, by the provisions of 11 Geo. IV. c. 17, and the burden of the tax is thus most unnecessarily increased to the people by the additional charges which the maltster is compelled to impose. There are two distinct duties charged upon hops, called the old and new duty, of which the following is an account for the year 1832 :—

	£.	s.	d.		£.	s.	d.
Barnstable	22	7	10	Derby.....	432	7	6
Bedford.....	31	12	6	Dorset.....	108	5	11
Bristol.....	8	1	10	Essex.....	867	15	10
Cambridge.....	0	15	0	Exeter.....	29	17	4
Canterbury.....	48,689	18	0	Gloucester	2	14	2
Chester.....	0	9	8	Grantham.....	86	4	8
Cornwall	7	2	9	Hants	6,160	9	2

	£.	s.	d.		£.	s.	d.
Hereford.....	11,767	16	0	Sussex	86,406	13	8
Isle of Wight.....	5	3	6	Uxbridge	8	5	0
Lincoln.....	1,628	16	10	Wales, Middle....	54	19	8
Lynn.....	8	17	6	Wellington	28	12	6
Northampton.....	0	16	2	Worcester	3,513	14	8
Oxford	11	7	10				
Plymouth	14	1	8	Total.....	£241,771	1	0
Reading.....	9	6	10				
Rochester.....	75,861	10	10	Old Duty, 1d. $\frac{2}{3}$ per } 139,018	7	0 $\frac{1}{2}$	$\frac{2}{3}$
Salum	4,386	10	4	lb.....			
Salop.....	1	10	8	New..... $\frac{1}{4}$ d. $\frac{2}{3}$..	102,752	13	11 $\frac{2}{3}$
Stourbridge	1,021	10	2				
Suffolk.....	494	12	6	Total.....	£241,771	1	0
Surrey.....	98	12	4				

Before the passing 1 & 2 Will. IV. c. 53, great inconvenience was found to arise from the various periods at which the duties on hops were payable, namely, within six months after every parcel shall be, or ought to have been, cured, bagged, casked, or weighed. By this statute one moiety of the duties must be paid on the 1st March next, after they shall be charged, and the other moiety on the 1st of October, in each year; where consequently the duties are chargeable on the 1st of March, the person liable for them will have twelve months for the payment of one moiety, and nineteen months for the payment of the other.

A drawback of the excise duty is allowed upon hops exported, provided they are sent in the same packages in which the duty has been paid, and contain not less than 100 weight. The number of acres of hops under cultivation in England in 1832 was 47,101. The expense of cultivation is very heavy, varying according to soil, from 30*l.* to 40*l.* per annum. One of the most extensive cultivators of hops in the kingdom is, or has been, that excellent citizen and patriarch patriot of his native city, that truly old English gentleman, John Royle, esq., of Stubbington, near Canterbury. There may be those who will think it irrelevant to a work describing in too many instances a profligate application of the public money, to pause in order to discharge an humble but sincere tribute of

approbation to the public principles and private virtues of this excellent man. Be this as it may, it is not irrelevant to the feelings of the author, who is honoured by his friendship, partakes of his hospitality, and is instructed by his conversation. England, alas ! possesses few men of his unbending political integrity, his commercial and agricultural attainments, and his extended principles of benevolence and philanthropy.

The following statement as to the brewery establishments of the country is rather curious, and may be useful for reference at a future period:—

	NUMBER OF				
	Brewers.	Licensed Victuallers	Persons licensed for the general sale of Beer.	Victuallers who brew their own Beer.	Persons licensed for the general sale who brew their own Beer.
England	1,753	50,796	30,917	24,293	13,102
Scotland	216	17,070	..	318	..
Ireland	216	..	..	..	..
United Kingdom	2,185	67,866	30,917	24,611	13,102

	BUSHEL OF MALT USED BY		
	Brewers.	Licensed Victuallers.	Persons licensed for the general sale of Beer.
England	13,891,851	8,898,789	3,093,519
Scotland	893,901	96,505	..
Ireland	1,543,265	..	..
United Kingdom	16,329,017	8,995,294	3,093,519

British spirits formerly paid a duty of 2s. per gallon ; an addition of 6*d.* per gallon was imposed by 11 Geo. IV., & 1 Will. IV. c. 49 ; and, singular enough, the act does not direct (as it ought to have done) the application of the monies arising from the tax to the consolidated fund.

By 11 Geo. IV. c. 16, all duties and restrictions on the manufacture of leather are repealed.

Notice has been given in the present session to repeal the duties upon bricks. In England, there were 932,202,093 bricks made in the country, and 39,802,525 in London, or within the limits of the chief office, between 5th Jan. 1832 and 5th Jan. 1833. In Scotland 26,342,769 in the same period.

It has been recommended to the government, and this recommendation will probably be adopted, to abolish the system of permits and surveys, and to place the entire management of this branch of the revenue under the control and management of the custom-house. This would in itself effect a considerable saving ; but the system of pensions, compensations, and superannuations, would probably render the alteration perfectly unavailing as to any reduction of the charges to the present generation. Indeed, considering the repeal which has already taken place of the taxes upon candles, tiles, slates, and leather, and the prospect of the total repeal of the other excise taxes, it may become a question for the "reformed" house to consider if the odious excise system may not be completely abolished to the great joy of the nation.

It may be proper to state that the excise duties and drawbacks upon foreign and British calicoes, muslins, linens, and stuffs, printed, stained, or dyed in Great Britain, and all duties on licenses required to be taken out by calico printers, and by printers, painters, and stainers of linens and stuffs, in Great Britain and Ireland, and all drawbacks for or in respect of the removal from Great Britain to Ireland, or the exportation from Great Britain of any

printed, stained, painted, or dyed calicoes, muslins, linens, muslins, and stuffs, are repealed from the 1st March 1831, by an act passed 1 Will. IV. c. 17, which afforded great facilities to this branch of trade. There are certain exceptions which continue the duties and drawbacks to the 1st June in that year.

Before concluding our observations upon the articles from which this tax is derived, we must not omit to state that a heavy duty exists upon foreign spirits and wine, and upon British spirits. The consumption of the latter is truly afflicting, as regards the domestic comforts and the moral and religious feelings of the middling and lower classes. We by no means approve of the act of the legislature (1 and 2 Geo. IV. c. 30) for equalizing the duty upon foreign wines; seeing that France has evinced no disposition whatever to enter into any commercial intercourse with this country on the principles of reciprocity. It is truly deplorable to see the state of morals throughout the kingdom evinced by the increase of crime, and arising, in a great degree, from the fatal policy of the legislature, in pertinaciously adhering to the continuance of the heavy duties upon malt, while there is but a comparatively low duty upon British spirits.

In the preceding details of the revenue of the excise it will have been seen that there is a very great difference between the amount levied upon the country and the amount paid into the exchequer. Let us first see how the account stands.

The gross amount of Excise duties collected in England	}	£14,370,008 5 2½			
Ditto in Scotland		2,280,728	8	3½	
Ditto in Ireland		2,198,759	12	4	
		<hr/> £18,849,496 5 9¼			
The amount of Expenses attending the collection in England & Scotland	}	£946,545 11 1			
Ditto in Ireland ..		189,338	16	3½	
		<hr/> 1,135,884 7 4½			
		carried forward.			

Brought forward.....	£1,135,884	7	4½	£18,849,496	5	9½
The amount of other	} 76,013 7 9½					
Payments in its pro-						
gress to the Exche-						
quer for England &						
Scotland						
Do. for Ireland....	43,100	5	1½			
	<hr/>			£119,113	12	10½
				<hr/>		
				£1,254,998	0	3½
Net Amount, exclusive of Drawbacks, Balances, &c.				£17,594,498	5	6½
				<hr/>		

Before, however, this statement of the two classes of expenditure is examined, the reader must be informed that on the 27th March 1833, a royal commission issued, directed to Sir Henry Parnell, bart., Henry Berens, and Henry Lewis Wickham, esqrs., “not only to examine and report upon the existing establishment of the Excise department throughout the united kingdom; in regard to the amount of salaries, fees, and other emoluments received by the different classes of persons employed in that department—the extent of attendance given—the amount and value of the duties performed—the degree of ability required, and the confidence reposed in each class; but also to examine into the whole system of the management and collection of that great source of revenue in all its branches, and to submit to the commissioners of the treasury from time to time the result of their inquiries, together with any suggestions that might occur to them for the improvement of the system of management and collection of that department, or for the reduction of the existing establishment in point of number and salaries to the lowest extent which may be consistent with the efficient performance of the duties imposed upon the officers.

Although convinced of the necessity of a strict and searching inquiry, yet many imagine this commission will end in delusion, and that the salary of 1200*l.* per annum, which is said to be the reward of each of those gentlemen, will be so much public money completely wasted. Why

not have extended the inquiry into the "*siftings*" as well as the "*collection*?" Let us hope Sir Henry Parnell is not too deep in the system to throw any obstacle in the way of such an investigation.

A report has been made by these commissioners to the treasury, dated 26th July 1833, and printed by order of the House of Commons in the last session. We shall again and again have to refer to the subject of commissioners, and it is to be hoped the country will never consent to surrender the functions of the legislature to bodies so constituted, and from whom, appointed as they are by the government, it would be absurd to hope for any effectual redress of grievances or reduction of burdens. The expenses of this excise commission will for many a long day form an item under the class of "*siftings*."

Let us now separately consider the several charges of expenditure. The information afforded to the public in this respect is unfortunately scanty. The public money may be considered as paid over a gridiron, and there is no one to note who takes the droppings. An honest, courageous, and industrious committee of the House of Commons ought to be appointed for each branch of the receipt and expenditure of the revenue, so that the house and the country might have ample knowledge upon the subject of every charge contained in the following accounts. But unfortunately there is no topic that attracts so little attention as finance, although the most vital to the interests and comforts of the people. Necessity will, however, sooner or later, correct this indifference, as far as regards the "*reformed house*;" but hitherto the members returned by the people have effected but little to ameliorate their condition. Upon any personal or political question that house is crowded; but the financial affairs of the country are brought forward at midnight, and passed by a treasury hack and about a dozen dozing members. Lord Nugent once in the

Honourable House, counted the house out at midnight upon a proposition of voting thirty-six millions, there being only thirty members in the house. His lordship said he thought *more than* a million a man "*too bad.*" Has this system yet been altered?

But to proceed to the details of the expenditure or deductions from the gross amount levied upon the people:—

THE EXPENDITURE OF THE EXCISE REVENUE PREVIOUS
TO ITS ARRIVAL AT THE EXCHEQUER.

*An Account of the Charges of Collection on the Excise
Revenue of Great Britain in the Year ending 5th January
1833.*

CIVIL DEPARTMENT.

	£.	s.	d.
Salaries and Allowances	693,014	19	2½
Day Pay to Weighers, Watchmen, Tidewaiters, Watermen, Sitters, and Boatmen	1,789	16	10
Allowances for Special Services and Travelling Charges.....	13,914	10	3½
Sitting Expenses of the Country Officers at the several Places where the Duties are collected	9,535	1	11¼
	<hr/>		
Tradesmen's Bills, &c.....	23,499	12	2¾
Rent of Offices, Rates, Taxes, and Tithes	13,637	9	9¼
Law Charges	10,176	1	11
Stationery, Postage, &c.....	7,187	16	7
Superannuation or Retiring Allowances ..	33,574	14	2¼
Ditto ditto	88,486	17	6½
to Irish Officers residing in England ..	830	11	4
Compensation Allowances upon Abolition of Office, per Act 3 Geo. IV. c. 113	7,630	12	2
Ditto ditto			
to Irish Officers residing in England ..	2,459	6	6
Incidents, being Allowances to Superannuated Worn-out Inferior Officers of Excise, per Acts 52 Geo. IV. c. 81 and 32	583	4	1
	<hr/>		
	99,790	11	7¼

	£.	s.	d.
Brought forward	382,671	2	4
Allowances for Offices abolished	1,893	12	11½
Gratuities and Compensations	136	19	0
	<hr/>		
	2,030	11	11½
Other Payments	23,423	18	1¼
	<hr/>		
	908,125	12	5½
Law Charges in Scotland, from the year 1815 to 1824, the amount of which has been included in the Balances on the Annual Accounts, until the final adjustment of the Bills in the year 1832	31,714	0	11½
	<hr/>		
Total Expenses of Civil Department	939,839	13	5
	<hr/>		

CRUISERS.

Salaries, Pay, and Allowances, to Commanders, Mates, and Mariners of Cruisers	3,270	8	2
Victualling Stores, &c.	3,284	19	11½
Miscellaneous Charges	150	9	6½
	<hr/>		
Total Expense of Cruisers	6,705	17	8
	<hr/>		

Totals brought forward :—

Civil Department	939,839	13	5
Cruisers	6,705	17	8
	<hr/>		

Total Charges of Collection on the Excise Revenue of Great Britain.....	946,545	11	1
	<hr/>		

An Account of Payments out of the Excise Revenue of Great Britain, in its progress to the Exchequer, other than Charges of Collection, in the Year ended 5th January 1833.

	£.	s.	d.
Salaries to Inspectors of Corn Returns	5,611	17	11
Pensions; viz.			
Duke of Grafton	£9,000	0	0
Earl Cowper.....	2,000	0	0
Assignees of Charles Boone, Esq., Moiety of the Earl of Bath's Pension	1,500	0	0
	<hr/>		
	12,500	0	0

	£.	s.	d.
Brought forward.....	18,111	17	11
Bounties for promoting Fisheries: viz.			
Bounties for Cod, Ling, and Hake (not on Tonnage), 1 Geo. IV. c. 103	£2	10	0
Salaries and Incidents of the White Herring Fishery Board, per Treasury Warrants ..	11,500	0	0
To the Commissioners of the Fishery Board, under the Act 5 Geo. IV. c. 64, for build- ing certain Piers and Quays, and for re- pairs of Boats of Poor Fishermen	2,653	11	0
	<hr/>	14,156	1 0
To the Lagan Canal Company, as a Compensa- tion for certain Duties of Excise for- merly levied within the Districts of the Lagan Canal in Ireland	3,963	16	11½
Paid for Allowances to the late Officers of the Tax Department in Ireland	181	2	7
Payments by Virtue of Warrants of the Barons of Exchequer in Scotland, to- wards the support of the Civil Go- vernment of that Country; Payments in terms of the Treaty of Union and various Acts of Parliament:—			
Salaries and Allowances to the Keeper of the Privy Seal, and Sheriffs and Stewards Depute, and their Substitutes	26,636	6	9
Annuity and Charges of Management payable to the Equivalent Company in virtue of Royal Sign Manual	10,600	0	0
The Commissioners and Trustees for improv- ing Fisheries and Manufactures, being one Year's Annuity, due 5th July 1832.....	2,000	0	0
	<hr/>	39,236	6 9
His late Majesty's Hereditary and Tempora- ry Revenues of Excise, paid to the Re- ceiver-General of Crown Rents, in vir- tue of Treasury Minute of 17th December 1811	364	2	7
	<hr/>	39,600	9 4
Total.....	£76,013	7	9½

The Distribution of the Sums paid to the Barons of the Exchequer in Scotland have been more particularly considered in the Chapter upon the Customs.

IRISH EXPENDITURE PREVIOUS TO ITS ARRIVAL AT
THE EXCHEQUER.

*An Account of the Charges of Collection of the Excise
Revenue of Ireland in the Year ended 5th January 1833.*

CIVIL DEPARTMENT.

	£.	s.	d.
Salaries and Allowances.....	31,436	18	9
Day Pay and Temporary Allowances	3,107	11	8 $\frac{3}{4}$
Allowances for Special Services and Travelling Charges	£616	12	2 $\frac{1}{2}$
Sitting Expenses of the Country Officers at the several places where the Duties are collected.....	1,306	8	0
			<hr/>
	1,923	0	2 $\frac{1}{2}$
Tradesmen's Bills	873	17	9 $\frac{1}{2}$
Rents of Excise Offices, Warehouses, &c., Rates, and Taxes..	5,647	4	11
Law Charges	5,813	12	9
Stationery, Postage, &c.....	3,267	10	4
Superannuation Allowances	18,446	18	1 $\frac{1}{4}$
Allowances for Offices abolished	22,854	14	7 $\frac{3}{4}$
Other Payments	45,967	7	0 $\frac{3}{4}$
			<hr/>
Total Expenses of Civil Department	£189,338	16	3 $\frac{1}{2}$

*An Account of the Payments out of the Excise Revenue of
Ireland in its progress to the Exchequer, other than
Charges of Collection, for the Year ended 5th January
1833.*

	£.	s.	d.
Fortification Payments	513	9	3 $\frac{1}{2}$
Expenses of removing Convicts.....	£1,750	7	8 $\frac{1}{2}$
Salaries to Process Servers	7,617	5	0
Payments under the Population Act	20,600	10	5
			<hr/>
	29,963	3	1 $\frac{1}{2}$
Repayment of the Local Duty on Spirits sent out of the District of the Lagan Canal for Consumption.....	50	7	0 $\frac{1}{4}$
Paid for Allowances to the late Officers of the Tax Office in Ireland, over and above the Arrears of Duty collected....	11,643	11	7
Paid to the Solicitor of his Majesty's Casual Revenue, his Bill for Law Charges, for two years, ended 10th October 1831	924	14	0 $\frac{1}{2}$
			<hr/>
Total	43,100	5	1 $\frac{1}{4}$

It will be borne in mind that the monies abstracted from the gross receipt of the excise taxes are divided (similarly to the customs) into two classes, viz., the charges of collection and the subsequent siftings or payments in the way into the exchequer. These two classes must be therefore considered distinctly.

The observations already made upon charges in the customs as to salaries, law charges, pensions, superannuations, and compensations, will apply equally to the deductions from this branch. One subject must not, however, be omitted. In the year 1798, by 38 Geo. III. c. 89, the then taxes upon salt were removed from the charge of certain commissioners and their officers, and placed under the control and direction of the excise; and by that act the king is authorised by warrant, under his hand, to direct compensation to be made "*during pleasure*" to these salt commissioners and their officers. The duty on salt was abolished, in 1824, by 5 Geo. IV. c. 65. Of course these compensations form part of the "siftings" of the excise duties.

Upon reference to the charges of collection of the customs it will be seen that very large sums were charged for "cruisers," which may be necessary there, but it appears very strange that 6705*l.* 17*s.* 8*d.* should also be abstracted from the excise taxes for the same purpose, when, for aught that appears, the custom-house cruisers might perform every service that can be required. Why cruisers at all should be employed by the excise it is impossible to say, unless to prevent smuggling tea into the country, as this is the only excisable article that is imported; and if the evidence given before the commissioners appointed to inquire into the collection of the excise duties be correct, there is very little smuggling carried on in this article; the whole quantity of tea seized by the customs and excise departments in the last three years amounting to no more than 27,168*lbs.*, or 9056*lbs.* in each year; the whole consumption being

32,000,000 lbs. However, as it appears the determination of government to place this and other branches of the revenue under the management of the customs, this expense will at any rate, we trust, be saved to the country, unless it should be continued in the shape of superannuations and retired allowances. The abolition of the excise establishments and the sale of the massy buildings in Broad-street will soon, it is hoped, afford a relief from some of the worst burdens of taxation.

The following persons have been placed upon the retired list of commissioners ; the first receiving an allowance by way of superannuation, and all the others receiving allowances upon reduction of the establishments :—

ENGLAND.	Salary.	Allowance.
Richard Dawkins, Esq.	£1,400	£1,050
Alexander Campbell, Esq.	1,200	1,000
Wood ^{ee} . Parish, Esq.	{ 1,200 100 on Incidents	} 1,000
Lord Lifford	1,200	1,000
SCOTLAND.		
John Douglas, Esq.	1,000	700
IRELAND.		
C. S. Hawthorn, Esq.	1,107 13 10 $\frac{1}{4}$	1,000
John Therry, Esq.	1,107 13 10 $\frac{1}{4}$	1,800
Sir K. Langrish, Esq.	923 1 6 $\frac{1}{2}$	800
Thomas O. Dell, Esq.	923 1 6 $\frac{1}{2}$	670
Abraham Cutts, Esq.	1,000	830
Patrick P. Fitzpatrick, Esq.	1,000	750

As it is desirable that the public should know fully the mode in which the taxes are disposed of, the author has inserted every particular relative to this subject, and especially to “Scotch pickings ;” and he only regrets his inability to place upon record the names (however numerous) of every individual in the receipt of the public money, in order that a distinction might be drawn between those classes who deserve, and those who do not deserve, to feed upon the taxes.

Collectors of Excise in Scotland, with their salaries and expenses, during the year ending 5th January 1833, and Collectors' Clerks, Supervisors, Excise Officers, Assistants, and Permit Writers.

	No. of Persons.	Salaries.			Expenses.			Total Amount of Salaries and Expenses.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
Collectors of Excise in Scotland, with their Salaries and Expenses during the Year ending 5th January 1833	16	6,950	0	0	182	8	0	7,132	8	0
Ditto.. of Collectors' Clerks..	18	2,590	0	0	469	4	0	3,059	4	0
Ditto.. of Supervisors	74	14,800	0	0	....			14,800	0	0
Ditto.. of Officers, Assistants, Supernumeraries, Expectants, & Permit Writers	794	74,788	17	9	88	0	0	74,876	17	9

The following Account shows the Number of persons employed under the Board of Excise in Scotland, and the Salaries paid to them in the year ending 5th January 1833 :—

No.	Salaries.	Expenses.	Salaries and Expenses.
1035	£110,726 6s. 8d.	£4,938 17s. 11d.	£115,665 4s. 7d.

In the Court of Session there are two principal clerks in the bill chamber, I. A. Hope, and James Skene, who receive about 600*l.* per annum each, the duties of their office being performed by two deputies.

We now approach the other payments made out of the excise revenue of Great Britain, in its progress to the exchequer other than charges of collection, not one item of which ought to be continued, until thoroughly investigated and sanctioned by a committee of the House of Commons. Upon reference to the charges on the customs, it will be seen that the sum of 456*l.* 3*s.* 4*d.* has been expended on account of corn returns; and we now have in the

excise a further charge of no less than 5,611*l.* 17*s.* 11*d.* for salaries to inspectors of corn returns. The whole of these salaries ought to be abolished. The system of averages is most fallacious, and all these returns perfectly useless. Bread ought to be a subject of competition, with some controlling, but summary power vested in the magistracy, upon proof of irregularity or injury to the public. The next three items of charge are, pensions to the Duke of Grafton,—the Earl Cowper,—and the assignees of Charles Boone (alias Toone), esq. moiety of the Earl Bath's pension. There may be good reasons why these three sinecures are particularized in the published financial accounts, and not the many others of the same description, though they are not very obvious. Why, for instance, are not the sinecures of 100*l.* per annum, granted by Charles II. to Colonel Fairfax and *his heirs*, and of 100*l.* per annum granted to Nicholas Yates, esq. and the heirs of his body set forth, both of which are charged upon the hereditary excise duties, and paid to the representatives of these grantees? But as these pensions are entirely derived from the hereditary revenues granted to Charles II., we will, before entering into any explanation of their origin, give an account of some of the other pensions and sinecures payable from these duties, and of their history and nature, the duties of which are executed wholly by deputy, viz. :—

ENGLAND.

		Salary per annum.		
		£.	s.	d.
Inspector-General of Inland Duties upon Tea in England appointed by patent 16th November 1808	} Edward Finch Hatton.....	362	0	0
Registrar to the Commission- ers of Excise.....				
Auditor to the Excise	Robert Harry Jenkinson	400	5	0
Comptroller of the Cash	Richard Vaughan Davies.....	800	0	0
Messenger to the Solicitor	Hon. G. Walpool	600	10	0
Clerk to the Receiver-General..	W. Workman.....	60	0	0
	John Argles	80	0	0

SCOTLAND.

		£.	s.	d.
Comptroller appointed by Treasury letter 14th May 1804 ..	Richard Wharton Duff.....	312	0	0
Cashier	Sir John Sinclair, Bart.....	2,000	0	0
Auditor.....	John Philip Wood.....	500	0	0

IRELAND.

Examiner of Hearth Money....	James Talbot	184	12	5½
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OFFICES HELD IN REVERSION IN 1808 :—

Distributor of Stamps.....	Robert Willimott.....	1,000	0	0
Solicitor	William Knight Dehany....	2,500	0	0
Assistant Solicitor	Philip Wynnel Mayhew	2,000	0	0

The pensions to the Duke of Grafton, Earl Cowper, and the Earl of Bath, and others, appear to be paid in full, and without the deducting of land and pension duties, which duties it will be seen are deducted from the pensions charged upon the revenue of the Post Office.

A very curious practice prevails in the excise, which entails considerable expense upon the country, and appears to have been established for the sake of patronage. A fixed number of persons, amounting since May 1830 to nearly 200, are kept upon the establishment, and drolly enough are called “expectants,” with salaries of 50*l.* per annum each, and 30*l.* in addition when they are employed in consequence of the illness of any of the regular officers. We have often heard of “expectants” for office, but never before aware there were actually persons of this description, with salaries to console them during the time their hearts sicken with “hope deferred ;” there is however no doubt that at certain periods these expectants discharge duties for which their pay is by no means too abundant.

It has been before stated that the act of 12 C. II. c. 24 granted to the king certain hereditary revenues, in the stead of some feudal privileges which it abolished, and which had been found during their continuance much more prejudicial to the kingdom than beneficial to the king; but upon the

statement of the act itself, there appears no ground whatever for making to the crown any compensation for their abolition, as it further states, that the courts of ward had been intermitted since the year 1645, and that the other feudal tenures had long since fallen into desuetude, and had ceased to be beneficial to the crown. The duties granted by this act were as follows:—

For every barrel of beer or ale above 6s. the barrel, brewed by the common brewer, or any other person who should sell beer or ale publicly or privately, and so proportionably for a greater or less quantity, 1s. 3d.

For every barrel of beer or ale at 6s. or under, brewed as aforesaid, 3d.

For all cider and perry made and sold by retail, to be paid by the retailer thereof, upon every hogshead, 1s. 3d.

For all metheglin or mead sold, whether by retail or otherwise, to be paid by the maker thereof, upon every gallon, $\frac{1}{2}$ d.

For every gallon of beer commonly called vinegar, brewed by any common brewer, in any common brewhouse, 6d.

For every gallon of strong water, or aqua vitæ, to be paid by the maker 1d.

For every barrel of beer or ale imported from beyond the seas, 3s.

For every tun of cider or perry imported from beyond the seas, 5s.

For every gallon of spirits made from any kind of wine or cider imported, 2d.

For every gallon of strong water perfectly made imported from beyond the seas, 4d.

For every gallon of coffee made and sold, to be paid by the maker 4d.

For every gallon of chocolate, sherbet, and tea, made and sold, to be paid by the maker 8d.

These duties were charged upon the customs and excise of both England and Scotland, subsequently regulated, as far as concerned the latter country, and placed under the management of the barons of the exchequer by the act of union, in the reign of Queen Anne. These revenues were paid out of the customs and excise duties, and continued in the possession of the crown until the arrangement of the civil lists in that reign, when they were surrendered to the public, *subject however to the existing charges thereon*. To what extent these charges really exist, and who are the individuals benefited by them, ought to be ascertained by a committee of the reformed House of Commons; and, we must repeat, there appears no reason why the three pensions now under consideration should have been singled out by name more than those of any others of the like description charged

upon this fund. But before we explain the origin of these three pensions, it should be stated, that when the Wellington administration in 1830 resolved on the repeal of the beer and cider taxes, as these crown duties created by 12 Car. II. c. 24 were only surrendered during the life of the king, and those duties actually in charge for the pensions granted thereon, parliament found itself compelled to set aside a sufficient sum to answer the demands upon these duties, and accordingly, although by 11 Geo. IV. and 1 Will. IV. c. 51 the duties and drawbacks on cider and beer were repealed from the 30th October 1830, yet by the same act it is directed that the sums of 348,000*l.* in England, and 6500*l.* in Scotland, should be annually paid to his then majesty, out of the remaining revenues of excise, by quarterly payments, in lieu of the hereditary duties, *such sums being subject to the same charges as these hereditary duties were then subject to.* Of course the charges continued unaltered, both as regarded the customs and the excise. The reader will recollect that the next possessor of the crown may levy these hereditary duties of excise and customs, notwithstanding the repeal of the beer and cider duties by the Duke of Wellington's administration.

We must also give in this place some account of the sum of 93,199*l.* 19*s.* 2½*d.*, and also the sum of 39,236*l.* 6*s.* 9*d.* paid out of the revenues of the excise, which include the sum of 26,636*l.* 6*s.* 9*d.*, an account of the expenditure of which has been given in the customs, making together the enormous sum of 132,436*l.* 5*s.* 11½*d.*, which payments are made by virtue of warrants from the barons of the exchequer in Scotland. These barons, since the union, have had in their hands almost the entire control and patronage of the civil government of Scotland, until of late, when by 11 Geo. IV. and 1 Will. IV. c. 69 the construction of this court was altered; and it is thereby provided, that the court shall now consist of the chief baron, and one other baron only; and

by 2 Will. IV. c. 54, it is provided that upon the retirement or death of the then present barons, no successors should be appointed, but that the discharge of the duties of the court on the retirement or death of the several barons shall fall on the last remaining judges or judge; and that after the retirement or death of the last remaining judge, it shall fall on a judge of the court of session. An annuity of 2000*l.* is given to the present chief baron (the Right Hon. J. Abercrombie), and to the other baron 1500*l.*, and a salary of 600*l.* is to be given to the judge of the court of session, who shall discharge the duties of the court of exchequer. The enormous payments, and the names of the receivers, have already been stated under the customs. The Scotch court of exchequer being thus most properly abolished, another act (2 and 3 Will. IV. c. 112) became necessary, as it was one of the duties of that court to exercise certain powers over the hereditary revenues of the crown. In order, therefore, to provide for the performance of this duty, it is enacted by this act (s. 1), that the treasury may issue a warrant, directing all revenues, debts, duties, and profits of any kind or nature soever in Scotland belonging to the king, to be placed under the management of the commissioners of woods, forests, and land revenues. And from and after the time mentioned in such warrant, the accounts relating to such revenues are to be transferred to such commissioners. The abolition of this fruitful source of sinecures and useless places reflects credit on the Wellington administration, which had the courage to undertake the cleansing this Augean stable. The author thinks it only justice to state, that in the progress of his researches this is far from being the only instance of the anxiety of this administration to relieve the burdens of the people, and of its great disinterestedness in the annihilation of patronage.

Having mentioned the amount paid on account of the

three pensions to the Duke of Grafton, Earl Cowper, and the assignee of the Earl of Bath, and also the amount of the several payments made to the barons in Scotland, both included in the second class of expenditure, as well in the customs as the excise, we will briefly advert to the probable origin of these three enumerated pensions. The Dukes of Grafton have been very fortunate personages; but the public must determine as to the justice of their enormous claims upon the national resources. The present duke is the descendant of the second son of Barbara Villiers, one of the mistresses of Charles the Second, who was created Duchess of Cleveland. This son was created Duke of Grafton, and there can be little doubt this pension was granted to him by his father out of these revenues. But his grace's good luck does not end with this claim upon the excise; we shall presently find him also a pensioner upon the revenues of the post-office, to the annual amount of nearly 4000*l*. His grace has also a law sinecure, called "Receiver-general of the profits of the seals in the common pleas and king's bench." It was said when his grace claimed compensation under 1 Will. IV. c. 58, that by an account taken of the receipts for ten years then last past, they had amounted to not less than 5000*l*. per annum; consequently his grace is now entitled under the provisions of that statute to the receipt of three-fourths of that sum annually. His grace claims to be hereditary warden of the valuable and extensive forests of Salcey and Whittlewood, with three residences, and other claims and perquisites, including an annual salary of 236*l*. These last-mentioned sinecures will be considered under the classes of revenue to which they respectively belong, but are inserted here to show at one view the fortunate position of his grace. But his good luck does not even end here. Charles II., who, to do him justice, never omitted any opportunity

of providing for his illegitimate offspring, granted to Lord George Fitzroy, in the twenty-fourth year of his reign, by letters patent, the appointment of prisage and butlerage of wines (forming part of the same duties). The patent was granted to his lordship's heirs male, with limitation in failure of such issue to Charles Fitzroy, Earl of Southampton, and then to Henry Fitzroy, Earl of Euston, and afterwards Duke of Grafton—all natural sons of Charles the Second by the same woman. The patent, it appears by the report of the committee of public accounts in 1785 (which report is well worthy the attention of the reader), descended to Augustus Henry, late Duke of Grafton. Strange to say, a select committee, appointed in 1795 to examine the finances, recommended that the treasury should purchase his grace's interest in this sinecure office, and accordingly an agreement was soon afterwards entered into by the treasury, whereby his interest was sold for an annuity of 6870*l.*, to be charged upon the consolidated fund, payable quarterly, which agreement was ratified by statute 46 Geo. III. c. 89, in which there is a provision, that if the duke, or the person then entitled to the annuity, pleases, the treasury, after the year 1814, may fund the whole or one-third of the annuity in the name of trustees. The late duke died in 1811; but whether the "funding" took place, or whether the present duke receives this annuity of 6870*l.* in addition to his other sinecures out of the consolidated fund, does not appear in the financial accounts. It might be difficult to discover any services, either by himself or his ancestors, which can possibly entitle him to these enormous sums obtained from the hard earnings of an overtaxed and exhausted people. May we not hope, that under a reformed house, the mere fact of being descended from an illegitimate scion of royalty will not be considered of itself sufficient merit to entitle an individual to more than 24,000*l.* per annum at the

public expense? for although the grant was to King Charles the Second *and his successors*, yet it is presumed he could not legally charge pensions upon these revenues only during his own life.

At what period the pension of 2000*l.* per annum was granted to Earl Cowper it is impossible, we believe, to ascertain; and it is said the noble family itself has no document to prove the original patent. It might have been granted in the time of William III. as a recompense to Nassau, lord of Duverquerque, who was descended from a family of brave Dutch warriors, and had rendered great service to that king previously to his arrival in England, and subsequently in subduing Ireland, and for which Henry De Duverquerque was, on the 24th December 1698, created Earl of Grantham. Into this family, William Earl Cowper married on the 27th of June 1732; and upon that marriage it is said this pension was settled as the portion of the lady, and has continued in the family from thence to the present period; others, however, date the grant from Charles II. as a recompense for the deprivations and sufferings of Sir William Cowper (created a baronet in 1642), who, for his adhesion to King Charles I., was imprisoned at Ely-house in Holborn, with John, his eldest son, who died during such imprisonment.

The pension to the Earl of Bath had probably its source also from the bounty of King Charles II. Sir Bevill Granville, *knt.*, one of the most eminent generals on the part of King Charles I. during the civil wars, after attaining the highest reputation in several engagements, lost his life at the battle of Lansdowne, near Bath, and left by his wife Anne, eldest daughter and co-heiress of Sir John St. Leger, a son and heir, John Granville, *esq.*, who pursuing the same loyal course as his father, although but then fifteen years of age, first headed that celebrated officer's own regiment, and soon after became commander-in-chief of five others, in all the consi-

derable fights and skirmishes in the west; and also in the second battle of Newbury, where he received several severe wounds. Mr. Granville subsequently withdrew with Prince Charles, to whom he was gentleman of the bed-chamber, and attended him in France, Flanders, Holland, and the Isle of Jersey. He was afterwards mainly instrumental in the restoration of the monarchy, by successfully negotiating with his near kinsman, General Monk; and as a reward for his services and sufferings, elevated to the peerage on the 20th April 1661, as Baron Granville of Kilkhampton in Cornwall, and Biddeford in Devonshire, Viscount Granville of Lansdowne, and Earl of Bath. The title of Earl of Bath became extinct in 1771, upon the death of William Henry, third earl of Bath; but the estates passed to his aunts, the three daughters of John Granville, first earl of Bath, namely, Jane, married to Sir William Gower, and great-grandmother to George Granville Leveson Gower, present Marquis of Stafford; Catherine, married to Craven Payton, esq., of Lancashire, and Grace, married to Sir George Carteret, bart., afterwards created Baron Carteret of Hawnes, in the county of Bedford, with remainder in default of male issue to his brothers, Philip and Edward. Her ladyship, after the decease of her husband, was herself elevated to the peerage as Viscountess Carteret and Countess Granville. In common justice, this grant ought to have ceased when the male issue and title became extinct. But the mode in which the payment is stated is singular:—"Assignees of Charles Boone, esq., moiety of the Earl of Bath's pension, 1500*l*." The fact is, we have been informed that this sinecure was sold to the late Lord Melbourne and to Charles Toone, esq. (not Boone); and subsequently the government, instead of abolishing it altogether, became the purchasers of one moiety, which has consequently ceased; it ought to be now stated who are the assignees of Mr. Boone alias Toone, the present receivers of the other moiety.

The doctrine of resumption of grants from the crown has we know become obsolete ; probably the “ reformed ” House of Commons may see reason for rendering that doctrine (for which the statute books will furnish ample precedents) once more effective in giving relief to the people ; nor is it impossible that the right of parliament to grant *perpetual* revenues to the crown, and of the reigning monarch to re-grant for a longer period than his life, may, as it ought to be, fully considered, notwithstanding the loud cries of “ vested rights,” which are about as senseless as the cries of “ the church in danger,” or the pretended alarm of a “ violation of national faith.” The parties themselves in all these cases are daily committing covert acts which must ultimately hasten the very catastrophe so strenuously deprecated.

We next arrive at the large sums charged in the accounts for bounties on fisheries, and salaries to the commissioners. The act of 1 Geo. IV. c. 103, has expired ; and the bounties for cod, ling, and hake cured, created by that act, have ceased. The number of commissioners and officers employed, to whom and by whose order the sum of 11,500*l.* has been paid on account of the white herring fishery board, by treasury warrants, requires serious investigation ; and it is to be regretted that the author has no means of giving the names of the parties receiving so large a slice of the taxes ; but it is to be hoped that the subject will undergo a strict investigation. A ranker job than the appointment and continuation of these herring commissioners for the pretended encouragement and improvement of the British and Irish fisheries, does not exist throughout the whole expenditure. It was the first slice of the taxes obtained by Lord Bexley ; we hope that noble lord is not still one of the commissioners, or has any retired pension on the establishment. The 48 Geo. III. c. 110, appoints an increased number of trustees for the improvement of the linen and hempen manufactures of Scotland. It then enacts that

it shall be lawful for his majesty to appoint seven of such trustees to be commissioners for the white herring fishery, with power to appoint a secretary and such other officers as they should think fit. Such was the origin of this job. Many persons doubt whether either Scotland or Ireland really pay a greater amount of taxes than they receive back in the shape of exemptions and decreased ratio of charge, of compensations, superannuations and allowances, of sinecures and pensions, and of civil parliamentary grants, to say nothing of the expenses of the army employed in Ireland. The subject requires serious investigation, and it is hoped the House of Commons will ascertain if this is or is not the fact. The payment of 2653*l.* 11*s.* is made under the act of 5 Geo. IV. c. 64, whereby sums not exceeding 3000*l.* (previously granted under 48 Geo. III. c. 110, s. 55), and a sum not exceeding 3000*l.*, also previously granted, under 59 Geo. III. c. 109, s. 66, for the encouragement of Irish fisheries, are placed at the disposal of these commissioners, to be applied in building piers and quays on the sea-coast of Scotland and Ireland. The account of these sums is directed by the act to be submitted to parliament within fourteen days after the commencement of every session ; but like many other directions of a similar nature this is not recollected by the treasury, and has not yet been enforced by the "reformed" house. How the claim of the Lagan Canal Company for 3963*l.* 16*s.* 11*d.* arose, the author must leave to the consideration of a committee of the reformed house, which he trusts will be speedily appointed, for a rigid inquiry into the revenue and the expenditure. The small sum of 181*l.* 2*s.* 7*d.* for allowances to the late officers of the tax department in Ireland, is here charged on account of the Irish assessed taxes, which were under the control of the Irish excise. These taxes were abolished in 1822, leaving this and other charges deducted from the Irish department, amounting to 11,643*l.* 11*s.* 7*d.*, upon the present excise revenue. It is impossible to enu-

merate all the modes in which the public money is distributed, the matter must be left for public investigation.

The establishment of the excise is most unnecessarily expensive ; there are ten chief commissioners, exclusive of the chairman and deputy-chairman, and five commissioners of appeal, with secretary, under-secretary, and a host of other officers ; but as there appears some prospect of a total repeal of great part of the excise duties, and the transfer of this labour to the custom-house, it is not necessary to enter into the particulars of the establishment ; if, however, this repeal shall not take place, it will be the duty of the reformed house to stay the expense, and compel the performance of its duties by the custom-house establishment. The deputy-chairman, Sir Francis H. Doyle, is also a lieutenant-colonel in the army, and also deputy-lieutenant of the Tower, with a salary of 750*l.* per annum.

In concluding this chapter upon the excise, we may observe it is of all duties that which produces greatest inconvenience to the subject in comparison to the amount brought into the exchequer. In other taxes the injury is measured chiefly by the amount taken from the pockets of the people ; but in this the direct pecuniary charge forms one of the smallest parts of the evils which flow from it. It has been the means of introducing a system of espionage and restraint more suited to the latitude of Turkey than of England ; and by interfering with the manufacturer in the processes of his art, it has forbidden improvement and cramped industry. It has kept almost every article on which it has been imposed, to the same mode of manufacture which was in use at the time of its imposition, while in almost everything else innumerable improvements have been introduced. Those who deal in such articles are constantly exposed to the visitation of officers, who have it in their power almost to stop their trade, by compelling an exact adherence to all the vexatious and absurd rules which the

excise-office has laid down, and whose forbearance can only be purchased by constant subservience and occasional bribes. But of course all this is charged eventually upon the consumer, who pays thus not for the support of the state, but for that of the officers employed. Let us however hope for the arrival of a better era. We may not perhaps be very sanguine in expectations from the industry, talent, or moral courage of the present reformed house; but the power of choosing representatives is now in the hands of those who chiefly pay the taxes, and with every advance of their knowledge of the mystery and iniquity of the present system, we may with confidence expect the substitution of another and a better, under which no one shall lose more in his individual capacity as a payer of taxes than he gains in his social capacity as a member of the state.

The deductions from this branch of the revenue are 1,254,998*l.* 0*s.* 3¼*d.*, being 6 per cent. upon the gross amount, without being subject to the authority or control either of the Government or the House of Commons.

CHAPTER VI.

THE STAMP DUTIES.

Their Nature and History—First Introduced into Holland at the Time of their War of Independence—The Reasons upon which they were founded—First Imposition in England—Effects of the Stamp Duties—Their Inequality and Unpopularity—Account of the Duties—Payments made out of them in their way to the Exchequer—Commissioners of Stamps—Consolidation of the Boards of Stamps and Taxes—Terms upon which it was effected—Compensation to superseded Commissioners—Compensation for Lottery Officers—Abolition of Hackney-coach-office—System of Compensations, &c.

THE Stamp Duties are another branch of the permanent revenue. They comprise taxes imposed upon all parchment and paper whereon any legal proceeding or private instrument of almost any nature whatever is written ; and also upon certain ecclesiastical licenses, licenses for appraisers, bankers, pawnbrokers, notaries public, and for demise of copyhold lands ; upon all bills of exchange, bankers' notes, almanacks, newspapers, advertisements, receipts for money, legacies, marine and fire insurances, gold and silver plate, stage-coaches, and post-horses, &c. The tax upon these articles has varied from time to time, and upon some of them, as will be presently shown, has been partially repealed.

The stamp duties constitute a tax, which though in some instances heavily felt, from its increasing the expense of all mercantile as well as legal proceedings, yet (if moderately and fairly imposed) is of service to the public in general, by authenticating instruments, and rendering it much more

difficult than formerly to forge deeds of any standing; as the officers of this branch of the revenue vary their stamps frequently by means perceptible to none but themselves; a man, therefore, that would forge a deed of King William's time, must know and be able to counterfeit the stamp of that date.

In France and some other countries, the duty is laid upon the contract itself, not on the instrument on which it is contained; as with us, too, in England (besides the stamp on the indentures) a tax was originally laid, by statute 8 Anne, c. 9, on every apprentice fee *ad valorem*. It is now placed upon the indenture only according to the amount of the premium.

The first taxation in the nature of stamps of which we find any mention, was that upon testamentary donations. A law of Augustus imposed a *vicesima hereditatum*, or twentieth penny upon all inheritance.

The origin of the modern mode of raising a revenue by means of stamps is somewhat singular. In the wars which the Dutch carried on for the maintenance of their rights against the house of Austria, they were reduced to the greatest difficulty and distress, and not knowing in what manner to raise money, they offered, by public edict, a considerable sum to any one who should discover the most productive, but at the same time the least burdensome, mode of adding to the revenue. Such an offer naturally produced many proposals; amongst the rest the *vectigal chartæ*, in the Dutch language called *impost van besegelde brieven* was suggested, and the idea being approved of, the individual by whom it was proposed received the offered reward.

As the history of this tax is far from being generally known, it may not be uninteresting to give some account of the arguments made use of on each side relative to it when originally proposed, as stated by Sir John Sinclair.

The first idea included every mode of taxation which has since been suggested upon the subject. It was proposed that no petitions should be received by the States, by the magistrates of any city or district, or by the judge of any court, unless stamped; that no proceedings in law, no receipts or acquittances, no deeds written by notaries, attorneys, scriveners, lawyers, and the like, and no instrument of any kind should be received as evidence, or in any manner sustained in a court of justice, unless a certain sum had been paid in the name of stamp duty, in proportion to the nature, quality, and value of the matters therein contained.

The proposal was supported by the following arguments: That the burden was in itself but small and inconsiderable; that the poor and lower ranks of people having little or no occasion for such writings, would be almost totally exempted; that the wealthier citizens having many contracts to make, and many law-suits depending, would have frequent occasion for stamped paper, and consequently the tax would yield a considerable revenue to the country.

Those who opposed the project said that such stamps might easily be counterfeited by private persons, and that it would be difficult to detect the fraud; to which it was answered, that this would unquestionably be prevented if public officers were appointed to subscribe their names to the stamps, it being much easier to counterfeit a seal or stamp than the hand of any one. And when it was suggested that public stamps might be procured even to counterfeited deeds, and thereby confirm their authority, it was answered that by putting the stamp at the side, and not at the bottom of the page, it would denote that the public by such a mark did not authenticate the instrument, but merely demonstrated that the parties had paid the duty imposed by the legislature upon its use.

Such was the origin of stamp duties in Holland. Another account deduces them from the *protocolæ* of the Roman nota-

ries, whose example was imitated in France, and became, in the year 1655, a source of revenue in this country. Perhaps the person who proposed this tax in Holland might have taken the hint from some of the legal proceedings of the Roman law. But it is to be observed, that the book from which the above account is drawn was printed in 1651, and this mode of raising a revenue did not exist in France until four years afterwards. It is more than probable, therefore, that in so far as respects modern Europe the merit of this tax may be given to the Dutch, to whom, indeed, many other financial discoveries ought to be attributed.

The mode of raising a revenue by stamps was first introduced into England in 1671. It was imposed by a statute entitled "An act for laying impositions on proceedings at law." The rates established by the act are various, and the particulars so numerous that it would be almost impossible to enter into the detail. The duty was at first granted for nine years, from 1st May 1671. It was afterwards continued for three years longer, when in consequence of the jealousies between the crown and parliament it was suffered to expire.

The crown of England derives no profit from the registration of deeds or writings, except from a small stamp, in some cases, upon the memorial of the deed intended to be registered. There are fees paid to the officers keeping the registration, but these are seldom much more than a compensation for the labour. In other countries, deeds regarding the transfer of property are required to be entered in a public registry, and the tax is laid on the registration. A considerable revenue was thus raised in France; and it may be urged that the auction duties imposed in England upon the sale of property, moveable and immoveable, are essentially the same, although different in point of form, with a tax upon registration.

It is thought by many that taxes of this nature are preferable, because their payment is attended with little incon-

venience to the contributors. From the nature of the transactions from which registration, auction, and stamp duties arise, there must always be money in hand with which the taxes can be paid, and the time of payment is thus most convenient to the parties. In many cases the sum is small. It is also alleged that it is only the wealthier part of society which is liable to any great extent, and these only occasionally ; they are not felt as intrenching upon daily and habitual comforts, nor do they, when the imposts are moderate, excite that general murmur which is alone formidable to government. It is to be regretted, however, that the legislature should have availed itself of a passive disposition in the people for the extension of this source of supply. To this it is probably in part owing that these taxes are now amongst the most unpopular of any public imposts. In addition to their amount, they are in many instances imposed upon capital, and when derived from moveable goods they check commerce, while the heavy amount of the probate and legacy duties, and the nature of the imposition, render them liable to every objection which can be stated against taxes of this description. The inequality of the stamp duties was brought before parliament in the last session, and some alleviations have been made in some cases in the amount imposed, while in others the tax has been totally repealed.

After this brief sketch of the origin and nature of the stamp duties, we will proceed to the consideration of their present state as regards the revenue derived from them, the expenses of collection, and the alterations which have been made by recent acts of parliament, and by the regulations of government. The following schedules show the several kinds of duties and the gross annual amount levied both in Great Britain and Ireland.

GREAT BRITAIN.

GROSS RECEIPT.

	ENGLAND.			SCOTLAND.			GREAT BRITAIN.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Deeds and other Instruments, not included under any of the following Heads.....	1,253,151	8	11½	108,146	18	11½	1,361,298	7	11
Probates of Wills and Letters of Administration	893,911	10	0	41,268	0	0	845,179	10	0
Bills of Exchange	353,576	17	6	86,291	2	0	441,867	19	6
Bankers' Notes	25,385	0	4	4,860	9	11	30,245	10	3
Composition for the Duties on the Bills and Notes of the Bank of England, and of Country Bankers.....	73,687	13	4	..	..	..	73,687	13	4
Receipts.....	190,432	18	5	19,013	9	4	209,446	7	9
Marine Insurances.....	190,931	2	6	19,297	1	3	210,228	3	9
Licenses and Certificates	176,851	6	0	22,396	12	0	199,247	18	0
Newspapers and Supplements, and Papers for Advertisements	490,451	6	8	51,465	14	8	541,917	1	4
Almanacks	28,114	12	6	..	..	..	28,114	12	6
Medicine	44,241	16	7	137	10	10½	44,379	7	5½
Legacies.....	1,123,300	18	4	81,252	6	5	1,205,053	4	9
Fire Insurances.....	755,597	16	0	51,164	7	4	806,762	3	4
Gold and Silver Plate	69,020	19	10½	3,947	15	0	72,968	14	10½
Cards	14,967	1	0	..	..	..	14,967	1	0
Dice.....	1,269	0	0	..	..	..	1,269	0	0
Pamphlets.....	1,032	18	0	67	13	0	1,100	11	0
Advertisements	137,122	10	0	13,278	6	0	155,400	16	0
Stage Coaches	385,168	6	4	23,377	3	10	414,045	10	2
Post Horses	245,068	16	5	..	..	..	245,068	16	5
Race Horses	1,425	18	0	54	12	0	1,480	10	0
Hackney Coaches	51,716	0	0	..	..	..	51,716	0	0
Penalties in Law Proceedings, and Costs received.....	11,512	12	2	958	3	0	12,470	15	2
	6,410,438	8	11½	537,477	5	7	6,947,915	14	6¼

IRELAND.

	Gross Receipt.		
	£.	s.	d.
Deeds, Law Proceedings, and other written Instruments, except Probates and Letters of Administration, &c.....	129,117	4	5 $\frac{1}{4}$
Bills of Exchange.....	68,631	6	0
Receipts.....	18,435	2	11 $\frac{3}{4}$
Bankers' Notes and Post Bills.....	755	0	0
Composition from the Bank of Ireland, and other Banks, in lieu of Stamp Duties....	15,313	1	7
Protests.....	4,060	1	0
Newspapers.....	32,513	9	4 $\frac{1}{2}$
Almanacks.....	991	7	11 $\frac{1}{4}$
Pamphlets.....	35	1	6
Advertisements.....	15,248	17	4
Fire Insurances.....	29,334	2	10 $\frac{1}{4}$
Marine ditto.....	2,357	7	5
Probates and Letters of Administration.....	39,508	10	0
Legacies.....	25,974	2	0
Cards and Dice.....	60	0	0
Gold and Silver Plate.....	3,391	14	6 $\frac{1}{2}$
Game Certificates.....	10,492	13	0
Attorneys' Indentures.....	12,556	0	0
Attorneys' Admissions.....	4,070	0	0
Barristers' ditto.....	880	0	0
Students' ditto.....	1,840	0	0
Penalties in Law Proceedings and Costs received.....	472	15	1 $\frac{1}{2}$
	416,537	17	1 $\frac{1}{2}$
Law Fund.....	39,666	17	7 $\frac{1}{2}$
Equity Exchequer Fund.....	5,199	15	2 $\frac{3}{4}$
Chancery Fund.....	11,574	9	10
	472,978	19	9 $\frac{3}{4}$

It will be observed, that in this branch of the revenue Scotland pays little more than a twelfth, and Ireland rather less than a thirteenth of the amount paid by England. In this respect, the shares contributed by those countries bear no proportion either to their population or wealth. The pressure of these taxes has in many cases led to a partial diminution, and to a repeal of those parts, the effects of which were most injurious. By 3 Geo. IV. c. 117, the *ad valorem* stamp duties on assignments of mortgages which had been previously imposed, are repealed. By 5 Geo. IV.

c. 41, certain duties on law proceedings in the courts of Great Britain and Ireland, mentioned in a schedule annexed to that act, were also repealed. In the last session of parliament (1832-3) an act was also passed, 3 & 4 Will. IV. c. 23, whereby the duties upon sea insurances and advertisements were reduced, according to scales annexed to the act. The duties upon receipts for money under 5*l.*, amounting in one year to 28,932*l.* 9*s.* 11*d.*, and also upon insurances against fire on agricultural produce, farming stock, and implements of husbandry, are repealed by the same enactment. Another act was passed in the same session (3 & 4 Will. IV. c. 97), to exempt from stamp duties artificial mineral waters in Great Britain; and to allow a drawback on the exportation of gold and silver plate manufactured in Ireland.

A charge was made in parliament during the last session, that the stamp duties were "partial" imposts, because the landed proprietor was not subject to the probate and legacy duties. Although this statement may be correct, it should at the same time be remembered that funded and other personal property, though charged with those duties, are not liable to the payment of poor, highway, church, and county rates, or to the expense of prosecutions for felonies, and the landed proprietors are therefore in justice equally entitled to have these burdens fairly distributed. This is one of the duties of government. Let justice be done to all classes, in all cases; but let not injustice to one class in one instance be the pretext for similar injustice to another class in another. The public is in this case sure to be the loser; and there always will be a presumption that the ruling class have taken care that the balance shall not be against them. No doubt great inequality exists in the scale of many duties, which ought to be corrected, although probably such correction may prove a great loss to the revenue. The people "displaying an ignorant impatience of taxation," as Lord Castlereagh called it, sometimes forget

that taxes are not imposed from feelings of justice, but for the purpose of bringing money into the exchequer.

Let us now consider the payments made out of the gross receipt, before it finds its way into the exchequer.

These payments amount, for Great Britain, to 170,318*l.* 2*s.* 4¼*d.* Of this, 119,172*l.* 11*s.* 5½*d.* are for salaries and allowances; 15,459*l.* 19*s.* 8*d.* for law charges for three years; and 10,315*l.* 18*s.* 7*d.* for superannuations and compensations. The remainder is composed of smaller sums, for stationery, postages, bill and tally-money at the exchequer, and various other payments.

The deductions from the revenue of the stamps in Ireland amount to 25,638*l.* 0*s.* 11¾*d.* Of this, 17,016*l.* 10*s.* 6*d.* are for salaries and allowances; 1488*l.* 1*s.* 7*d.* for law charges; and 3282*l.* 3*s.* 11*d.* for superannuations and allowances. The remainder, as in the accounts for Great Britain, is composed of smaller sums, for stationery, postage, and other matters.

In this department of the revenue there have been for many years, a chairman, deputy chairman, and three commissioners, the average of whose attendance was four hours and a half a day. Their absence from office averaged about three months in the year. The salaries for those great exertions in the public service were as follows:

John Thornton, Esq.	£1000
Ditto, additional Allowance as Chairman.....	700
Ditto, in lieu of Apartments	300
	— £2000
Sir William Augustus Montague, Captain, Royal } Navy	1000
Ditto, additional Allowance as Deputy Chairman..	400
	— 1400
<i>Three Commissioners.</i>	
Henry Seymour Montague.....	} Esqs. 3000
John William Bowden.....	
Edward Saurin	
<i>Secretary</i> —Charles Pressley, Esq.....	1000

The public have not given the government credit for the steps which have been taken to diminish this inordinate

waste of the public money ; but unfortunately the administration has laid itself open to the charge of making such diminution, only as the means of stopping the clamours of a disappointed “hanger on ;” and if suspicion is once engendered, the best intentions are rarely sufficient to avert the imputation of interested motives. No opinion is here given upon the subject, the facts are stated, and from them every one can draw his own conclusions. The government, during the last session, intimated their intention of consolidating the boards of stamps and taxes. The establishment of the former has been already stated. The board of taxes consisted of a chairman, Robert Mitford, esq., at a salary of 1600*l.*, and an additional allowance of 300*l.* for a house, and (who was also agent to the barons of exchequer in Scotland, and secretary to the commissioners of the herring fishery) three commissioners at 1000*l.* per annum each, viz.—Charles Poulett Rushworth, William Bradshaw, esqrs., and Lieut. Gen. Sir Henry F. Campbell, who has a regiment, and the sinecure place of prothonotary in the Marshalsea court. It is said the treasury, or Mr. Stanley, the colonial secretary, were under some obligation to Mr. John Wood, the barrister, for giving way to Mr. Stanley at the late election for Preston : be this as it may, Mr. John Wood having been an useful supporter of the government, became, it is said, clamorous for some provision in consideration of his services—it presented itself in this new arrangement for consolidating these departments. The treasury decided upon having a chairman, a deputy chairman, and four commissioners for the management of the united boards. They selected for these duties John Wood, esq., at a salary of 1000*l.* per annum, and an addition of 600*l.* as chairman. John Thornton, esq. was transferred from the top to the bottom of the table, with an annual salary of 1000*l.*, and a *quietus* of another 1000*l.* to make amends for his degradation, and Messrs. Rushworth, H. S. Montague, Bowden, and Captain Saurin,

were continued commissioners at 1000*l.* per annum each. So far so good. Mr. Thornton had proved refractory at first, but was induced to pocket the affront by a *douceur* of an additional 1000*l.* per annum. But Mr. Mitford, the former chairman of the board of taxes, Captain Sir Wm. Augustus Montague, R.N., the deputy-chairman of the board of stamps, Mr. Bradshaw, and Lieutenant-General Sir H. F. Campbell, the colonel of the 25th regiment of Foot, K. G. H., and prothonotary of the Marshalsea court, did not much relish the “innovation.” But at length the bargain was struck, upon the following terms :—

Copy of Treasury Minute, dated 5th July, 1833.

“ Read report of Mr. Baring and Mr. Vernon Smith, dated 3rd instant, on the cases of the commissioners of stamps and taxes reduced by the consolidation of the two boards, and stating that they have, in conformity with the practice of this board in cases of reduction, taken a liberal and favourable view of the claims of the parties affected.

“ Mr. Mitford, chairman of the board of taxes, received a salary of 1600*l.* per annum, and allowance for a house 300*l.* per annum; but as agent for Scotch business he likewise received 230*l.* per annum. This place it is proposed to abolish; the allowance for house cannot be taken into account, and Mr. Mitford’s official income would therefore amount to 1830*l.* per annum. Having served thirty-six years, he would be entitled by the act regulating superannuations to three-fourths of that salary, 1372*l.* 10*s.* Independently of this being a case of reduction, they further state that Mr. Mitford has from his services every claim to consideration—they recommend 1370*l.* per annum.

“ Mr. Bradshaw has served sixteen years, his salary is 1000*l.* per annum, by the act he is entitled to five-twelfths, viz. 416*l.* 13*s.* 4*d.*—they recommend 415*l.* per annum.

“ Sir William Montague, deputy-chairman of the board of

stamps, has served almost ten years, and with efficiency; and as in similar cases, they consider it fair to place his services those of ten years; his salary was 1400*l.* per annum, and after ten years' service, he is entitled under the act to 466*l.* 13*s.* 8*d.*—they recommend 465*l.* per annum. Sir William Montague would revert to his half-pay as post-captain, which they apprehend my lords will not object to his receiving under the circumstances of the case.

“Sir Henry Campbell has served thirteen years, his salary was 1000*l.* per annum; but as Sir Henry Campbell has a regiment, and holds another office in the Marshalsea, and looking at the record of his attendance, they do not think the board should award him any retired allowance.

“My lords concur in the view taken by Mr. Baring and Mr. Vernon Smith, in the cases of the retired commissioners of the stamps and taxes, and are pleased to direct the commissioners of stamps and taxes to place the undermentioned gentlemen on the superannuation list of their department, with the allowances set against their respective names, viz. Mr. Mitford 1370*l.*, Sir W. Montague 465*l.*, Mr. Bradshaw 415*l.* With respect to the case of Sir Henry Campbell, my lords, adverting to the record of his attendance at the late board of taxes, and to the circumstance of his holding another office in the Marshalsea court, and of his enjoying the emoluments of the command of a regiment, do not consider him entitled to any superannuation allowance.”

Whether the people will continue to pay the assessed taxes, in order to furnish means to provide for these pensions, is left to their consideration. But surely none of those persons have any claim whatever to their retired allowances. They knew, by the terms of their patents, that they were appointed “during royal pleasure only;” they had received for four hours' daily attendance about two-thirds of the year, ample recompense for any services performed to the country. The saving of 1*l.* 13*s.* 4*d.* from the pension of Mr. Bradshaw,

and of 1*l.* 13*s.* 8*d.* from that of Captain Sir W. A. Montague, deserves commendation, as proofs of the *minutest* economy. Sir W. A. Montague, it is said, will revert to his half-pay as a post-captain, which, it is apprehended, "*my lords*" will not object to his receiving, under the circumstances of the case. It is, however, on the contrary, apprehended, that where a pension exists of *greater value* than the amount of half-pay, the regulations require the possessor to give up either one or the other.

It is a question worthy of consideration, whether all the commissioners should not perform equally the duties of their situations, and the country be spared the unnecessary expense of paying additional salaries to chairman and deputy-chairman, in any of the departments of government.

Few observations appear necessary as to the other costs of collection. The names of the persons who receive 10,315*l.* 18*s.* 7*d.*, for superannuation or retiring allowances, and for compensation for loss of offices, ought to be set forth. Robert H. Jenkinson, esq. holds the sinecure office of receiver-general of stamps (which office is entirely executed by deputy), at an annual salary of 800*l.*, at the same time filling the situation of registrar to the excise, another sinecure office, at 400*l.* per annum.

It is very difficult to ascertain the names of all the participants of these superannuations, allowances, and compensations; probably, however, the subject will not escape the vigilance of a committee of the "reformed" House of Commons.

The other payments made out of the revenue, in their progress to the exchequer, do not excite much observation. There is a charge of 1534*l.* 16*s.* 10*d.* for bill and tally money paid at the exchequer, and one for the sum of 2935*l.* 3*s.* 7*d.* for miscellaneous payments, which require explanation. Perhaps the complete consolidation of all the machinery of the two boards will occasion considerable alteration in the management and expense of these departments.

There were two descriptions of taxes, lotteries and hackney-coaches, which were originally managed by separate departments, both of which had their set of commissioners, secretaries, clerks, and messengers. The former duties were discontinued in the year 1823, by 4 Geo. IV. c. 60 ; but a part of the department was kept up till the last session of parliament, when by an act (2 Will. IV. c. 2) this branch was transferred to the stamps ; but the public were, and still are, burdened with an annual payment of 5376*l.* charged upon the *sacred* consolidated fund, on account of compensation, superannuations, and allowances. The names of these persons ought to be set forth in the public accounts. The hackney-coach office was abolished in 1830, by 1 and 2 Will. IV. c. 22, and the duties transferred to the board of stamps : by 2 and 3 Will. IV. c. 120, all the laws relative to this branch of the stamp duties are consolidated ; and, strange to say, there is no provision in either of these acts authorising any allowance to commissioners or other officers on the abolition. It is said, the omission of this clause created a strange sensation in Somerset House, and some remonstrances were made to the treasury ; but it was not much heeded, most of the retiring commissioners having other situations under government, and the subordinate officers being transferred to the stamp-office. One of the commissioners is understood to have received a year's salary, but it is doubtful whether the treasury had the authority to make any such grant—a matter of some importance, and which will come into consideration, when the propriety of granting compensations, superannuations, or allowances, in any of the departments of government, shall be brought under the notice of the House of Commons.

The deductions from this branch of the revenue for charges of collection and siftings, before it is applicable to the public service, amount to 195,956*l.* 3*s.* 4¼*d.* being 2½ per cent. upon the gross amount.

CHAPTER VII.

THE LAND-TAX—OFFICES, SALARIES, AND PENSIONS— ASSESSED TAXES.

Land-Tax—Originally Annual—Rendered Perpetual in 1798—Its Origin—Imposed in the Reign of William III.—Land Tax Redemption Act—Its Results—Supposed Amount Redeemed, and Present Amount—Substitution of other Duties on Malt, Sugar, &c., as Annual Taxes—Sugar Duties an Annual Tax—Repeal of Duties upon Personal Property—Virtual Cessation of the Redemption Act—Tax upon Pensions, Places, &c.—Exemptions from this Tax—Knights of the Garter—Amount of these Duties, and the Charges of Collection—Assessed Taxes—Their Origin and Unpopularity—Amount of Duty—Charges of Collection and Siftings—Inspectors under Property-Tax—Population Act—Commissioners of Highland Roads—Augmentation of Stipends—Imperfect Method of conducting the Finance—Alterations of Assessed Taxes—Their probable Repeal, and the Financial Difficulties of the Chancellor of the Exchequer in consequence—Objections to a Property-Tax—Radicals.

THE land-tax forms another part of the public revenue. This tax, previously to the act 38 Geo. III. c. 60 (1798), already referred to, was an annual or temporary tax, but was by that act rendered perpetual, subject to redemption. The annual amount unredeemed is now applicable to the consolidated fund.

The origin of a land-tax in this country may be referred to the duty called *escuage*, or *scutage*, one of the incidents of the feudal system. It was at first levied on the proprietors of land at the pleasure of the king, as feudal lord; but in order to prevent the abuses of this arbitrary power, it was declared by *Magna Charta*, and afterwards repeatedly con-

firmed by acts of parliament, that no scutage should be imposed without the consent of the great men and commons in parliament assembled. This tax was sometimes exacted under the name of hydage, or carrucage ; but was at length included under the general name of subsidies, and of monthly assessments. Various land-taxes, then called assessments, were granted by the long parliament; and by 22 Car. II. c. 3, a tax of one shilling in the pound was imposed upon all lands and mines. At the accession of William and Mary, no tax could be depended upon as sufficiently productive, unless imposed upon land, the produce of which then formed the chief source of the wealth and income of England. By 4 William & Mary, c. 4, an aid was granted to his majesty, as well by a land as certain other taxes upon personal property, and upon pensions and offices in England; and that these taxes might be rendered as productive as possible, new assessments were taken of the property and income of every individual. But the rate, though nominally the same, was far from being equal throughout the kingdom, every city and county being allowed to assess itself, almost without any check upon their proceedings. It has been said, that those who were attached to the principles established at the revolution, were forward to show their zeal in favour of the new government, and gave a fair statement of their real situation; whilst the secret and avowed friends of the exiled family, as well as sordid and avaricious persons, gave in a very different account, estimating their property at the very lowest rate at which it could be calculated. It is, however, quite as likely that the heaviest imposts were laid upon that part of the country known to be favourable to the house of Stuart; and that the superabundantly loyal (as was said to have been done under the income-tax established by Addington, now Lord Sidmouth, in 1802) took the advantage of that loyalty, to throw as much of the public burdens as possible upon their political

opponents.* Whatever might be the cause, the assessments known under the name of land-tax were on account of this inequality, which was never corrected during its continuance, by no means so productive as was expected. The land-tax thus imposed was an impost of four shillings in the pound, which continued to be annually voted by parliament until the year 1798, when Mr. Pitt introduced the measure before referred to for making it perpetual, subject to redemption and purchase in the manner stated in the act. The several sums of money charged in Great Britain as a land-tax, produced at this period 1,989,673*l.* 7*s.* 10½*d.* in England, and 47,954*l.* 1*s.* 2*d.* in Scotland, making together 2,037,627*l.* 9*s.* 0½*d.*

The plan of Mr. Pitt was not, however, generally approved at the time, although the measure was carried; nor has the result realised the expectations which were formed as to its effect. Indeed, it is evident there is little chance of the land-tax being ever redeemed on the present plan, under the existing state of the funding system. It was expected that upwards of sixty-six millions of stock would be cancelled; but, up to the present period, scarcely half that sum has been redeemed. The gross receipt of the unredeemed land-tax in the year 1832, was 1,189,859*l.* 11*s.* 5¾*d.* The charges of collection are mixed up with the charges for collecting the assessed taxes, and will be more particularly noticed when we take those taxes into consideration.

Supposing the land-tax, at the time it was made perpetual, amounted annually to 2,037,627*l.* 9*s.* 0½*d.* in Great Britain, as already stated, there will be about 823,756*l.* of

* The revolution of 1688 was not so popular as many historians and politicians would lead us to suppose. The house of Stuart had many friends and adherents, even until its supposed final extinction by the death of Cardinal York, a few years since, and to whose memory a monument, stating *that fact*, was erected by order of George the Fourth. This was good policy, but had no foundation in truth, as the cardinal, although the last lineal male descendant, was not the last of that unfortunate race. It is well known that the present Duke of Modena is descended from a daughter of Charles the First.

that sum redeemed, which has caused a transfer of stock to the amount of something under twenty-seven millions, and a reduction in the annual national dividends of about 906,121*l*. But as this stock, by the enactments already stated authorising the abstractions from the sinking fund, has been cancelled ; this measure of redeeming the land-tax, instead of strengthening and supporting public credit, as it might have done, has in truth been the means of lessening the security of the public creditor, by the annihilation of nearly a million annual income.

The dependence of the crown upon the grant of the annual taxes for maintaining the civil government, was supposed to be the chief security for the frequent assembling of parliament; when therefore the land tax was made perpetual, it was deemed necessary, in order to obviate some of the objections made to the then proposed measure, to substitute some of the permanent taxes in its place, and the following branches of revenue were selected for this purpose : the duties on malt, imposed by 27 Geo. III.; on sugar, by 27, 34, and 37 Geo. III.; and on tobacco and snuff by 29 Geo. III.; the produce of which duties at that time exceeded that of the land-tax. It was objected, and very properly, that the substituted taxes being of a precarious and fluctuating nature, were not, in a constitutional point of view, such as ought to have been selected. Certainly, any tax which was only to be granted annually, as a check upon the power of the crown, and as a security for the constitutional rights and privileges of the nation, ought to be imposed upon the property of the people at large, and not upon any small number of them ; so that the government, if it attempted any oppressive or unconstitutional act, would have to contend with the whole country, or at least a large proportion of its most powerful and opulent subjects. Be this as it may, the measure was carried, and the substituted duties were voted, and became annual sources of revenue.

There were, previously to the measure for redeeming the land-tax, two distinct annual acts passed every session, namely, one imposing the land-tax, and the duties upon personal estates, pensions, and offices in England; and another imposing the duties upon malt, rum, cider, and perry. By the 44 Geo. III. c. 15 (1803), the duties upon cider and perry (part of the substituted duties) were made *perpetual*, and placed under the regulation of the excise. The malt-tax was increased, but still continued as an *annual* impost. By the 49 Geo. III. c. 98, the annual duties upon sugar, snuff, and tobacco, were increased, but still continued as *annual* taxes. By the 52 Geo. III., the annual malt-tax was increased, and included in the same *annual* act of parliament with tobacco and snuff; and, strange to say, by 1 & 2 Geo. IV. c. 3, certain duties upon foreign spirits and sweets in Great Britain were added to the other *annual* duties, until the 5th July 1822; but for what reason those duties were made part of the annual act does not appear, except by the statement in the act itself, that these duties were to have expired after the war, and it was expedient to continue them until that period. Subsequently, however, and without exciting any attention in the House of Commons, or in the nation, the duties upon malt, tobacco, and snuff, which had formed part of the substituted taxes, were made *permanent*; and the sugar duties, with the annual taxes upon pensions and offices, are now the only annual revenue voted by and under the control of parliament, to meet an annual expenditure of sixteen millions; the net product of sugar duties amounting to about four millions. It is the duty of the reformed House of Commons to take measures to restore the whole of those substituted duties, so that they may again become applicable to the annual supplies, and under the control of parliament.

The annual act for continuing and *imposing* these duties (3 & 4 Will. IV. c. 3) authorises government to issue exchequer bills to the amount of three millions in anticipation of

this branch of the revenue, which exchequer bills are to be repaid out of the accruing duties, but any surplus of the duties beyond such repayment is to form part of the all-absorbing consolidated fund. This act has merely the effect of placing three millions of exchequer bills at the disposal of the Chancellor of the Exchequer, (part of the anticipated amount of sugar duties,) towards the aids and supplies for payment of the army, navy, ordnance, and civil contingencies; the remainder of the aids and supplies necessary for the public service being obtained either by annual abstractions from the consolidated fund, or by an increase of the unfunded debt. It would be difficult to find any good reason for continuing the practice of voting these duties, and also those upon pensions and offices (the personal estate taxes were repealed last session) every year. The control of the House of Commons over the public purse is mere delusion, and the idea of "stopping the supplies come what may" is equally absurd. When the Chancellor of the Exchequer moves that a supply be granted, his motion is in reality only to change "new lamps for old ones," or, in other words, to issue a new set of exchequer bills for the former set, *paying up the interest*. The sugar duties being always anticipated nearly to their full amount, the new *annual* bill merely changes the securities for the sums already borrowed. When the expenses of the government did not much exceed five millions, but liable to "*an increase*," and the House of Commons had under its control the land and malt taxes, and other resources more than equal to that expenditure, then indeed they had the power to withhold the supplies—they were the real guardians of the public purse, and able thereby to prevent "*an increase*" in any part of the annual expenditure; but now, when the army, navy, ordnance, and general expenditure, amount to more than sixteen millions, and the house has only the annual vote of the already mortgaged sugar duties and taxes upon pen-

sions not amounting to four millions, of which three millions *only*, borrowed on the sugar duties, is applicable to the supplies, how can this wholesome and constitutional control exist? Taking this plain view of the question, the reader will probably concur in opinion that the idea of the House of Commons "*stopping* the supplies," or being "the guardians of the public purse," is mere delusion and verbiage, in the present day, and under existing circumstances. Suppose a vote for *all* the expenses of the army, navy, ordnance, and civil contingencies refused, the House would still have the anticipated exchequer bills and unfunded debt to grapple with.

The operations of the land-tax redemption act have nearly ceased for some years. The act appointing commissioners (54 Geo. III. c. 173) has been virtually repealed. The last act is the 57 Geo. III. c. 100), which authorises the commissioners of taxes to redeem gratuitously the land-tax charged upon small livings and corporations. An establishment is still kept up for the sale of land-tax, and the salaries, allowances, and expenses, for one year amounted to 393*l.* 19*s.*

The duties of 4*s.* in the pound upon pensions, salaries, and offices, and upon personal estates, were imposed in the usual manner in the last session (1832-3), but almost immediately afterwards those upon personal estates were repealed, by 3 & 4 Will. IV. c. 12. These duties were first imposed by an act passed 4 W. & M. c. 1, entitled "An act for granting to his majesty an aid of 4*s.* in the pound, *for one year*, for carrying on a vigorous war against France;" and although that war ceased not a great while after the imposition, *the tax has been continued to the present time*. In addition to this duty, the 31 Geo. II. c. 22, imposed a charge of 1*s.* in the pound on all employments of profit, pensions, and gratuities, in Great Britain exceeding 100*l.* In addition to these two taxes a further duty of 6*d.* in the pound has been imposed. The uselessness of these taxes is apparent, and they ought to be at once repealed, the pensions &c. paid minus

the tax, and the expenses and machinery of collection, about $3\frac{1}{2}$ per cent. on the amount collected, saved to the country. Amongst the exemptions from payment of these taxes, are the revenues of the knights of the garter. The sources of these revenues are perfectly unknown to the author. The office of knight of the garter has always been considered a distinguished mark of the favour of the sovereign, and unattended by any personal emolument. It is the highest military order of knighthood, and was founded by King Edward III. Their number is limited by the statutes of the order to twenty-five; but this number was recently increased by the appointment of Earl Grey as a supernumerary knight since the accession of his administration. The recent death of the Duke of Sutherland restores the order to its original number. There are also attached to this noble institution eight canons and twenty-four knights, and the Bishop of Winchester for the time being is always prelate of the order. Notwithstanding by 40 Geo. III. c. 32 the duties of 1*s.* and of 6*d.* were rendered perpetual, and made applicable to the consolidated fund, those duties have been considered annual taxes, but applicable to the consolidated fund; which annual enactment seems perfectly unnecessary. The mode of assessment and the exemptions from these duties are stated in the schedules of the act. By 52 Geo. III. c. 1, the pensions of persons employed in diplomatic services are also exempt; and by 1 Will. IV. c. 25, all payments out of the civil list are most improperly directed to be paid net and clear of all taxes, or charges for or in respect of land-tax, or of the duties of 1*s.* and of 6*d.* respectively. There are also other exemptions.

The duty of 4*s.* in the pound upon officers' pensions and personal estates amounted, in the year ending 5th January 1833, to 21,187*l.* 5*s.* 5½*d.*; the duty of 1*s.* in the pound on officers' salaries and pensions to 4529*l.* 12*s.* 9*d.*, and the duty of 6*d.* in the pound on offices and pensions to 1540*l.* 12*s.* 0½*d.*, amounting altogether to the sum of 27,257*l.* 10*s.* 3*d.*

The charges of collecting these several duties amounted to the sum of 949*l.* 14*s.* 8*d.*, including salaries and allowances 269*l.* 16*s.*, poundages under acts of parliament 614*l.* 18*s.* 8*d.*, and allowances for travelling charges 65*l.*

The Assessed Taxes form the next subject of consideration. These, with the exception of the house and window taxes, which were first temporarily imposed by Charles II., are of modern origin, and as a species of forced requisition, have always been extremely unpopular in all parts of the nation. They ceased in the year 1822 in Ireland, where they were collected under the management of the excise; and it is hoped no long period will elapse ere Great Britain also will be relieved from these oppressive and partial imposts. So much has been recently said and written to show the unequal manner in which the house and window taxes are levied, that it is quite unnecessary to go at length into any explanation of their origin and progress, especially as the government have already announced its intention to repeal the house duty.

The gross amount of duty upon inhabited houses for the year ending 5th January 1833, was 1,391,284*l.* 16*s.* 1 $\frac{1}{4}$ *d.*, and upon windows 1,203,163*l.* 10*s.* 11 $\frac{1}{2}$ *d.*, making altogether the sum of 2,594,448*l.* 7*s.* 0 $\frac{3}{4}$ *d.* The gross amount of the remaining portion of the assessed taxes was 1,552,581*l.* 0*s.* 11*d.*, which with 3034*l.* 15*s.* 9*d.* for arrears of property duty, and the amount of the land-tax as before stated, is altogether the sum of 5,339,923*l.* 15*s.* 2 $\frac{1}{2}$ *d.*, as stated in the general finance accounts.

This branch of revenue is not only most oppressive and partial, but its expenses are improvident and unjust. The tax office seems a mere refuge for jobs; and if the reader takes the trouble carefully to peruse the accounts, he must arrive at the same conclusion.

The total amount of the charges of collection of the land and assessed taxes was, for the year ending 5th January 1833,

239,358*l.* 12*s.* 2 $\frac{3}{4}$ *d.*, and the total amount of the “siftings” to 26,261*l.* 7*s.* 5 $\frac{1}{4}$ *d.* The former amount comprises salaries and allowances 62,727*l.* 16*s.* 3*d.* and 4363*l.* 17*s.* 11*d.*; poundage and per centage 113,206*l.* 3*s.*, travelling expenses 15,114*l.* 15*s.* 2*d.*; tradesmen’s bills, rates, and taxes, 704*l.* 5*s.* 3 $\frac{1}{4}$ *d.*; law charges and fees in the exchequer 6490*l.* 8*s.* 7 $\frac{1}{2}$ *d.*; stationery, postage, &c. 13,448*l.* 1*s.* 8*d.*; superannuations or retired allowances 3638*l.* 2*s.* 1*d.*; compensations for offices abolished, &c. 16,449*l.* 8*s.* 1*d.*; miscellaneous 3215*l.* 14*s.* 2*d.*

The compensations, allowances, and siftings, ought to be materially altered, in consequence of the consolidation of the two boards of stamps and taxes, to which we have more particularly alluded in the preceding chapter. The objections to the present system of superannuations, allowances, and compensations, are so many, and the acts of parliament, although modern, so numerous and complicated, that it will require serious consideration. It is scarcely possible to comprehend the whole bearing of this subject, without an investigation of the different statutes under which these several charges, and more especially the “siftings,” are authorised to be paid.

We cannot, however, refrain from drawing attention in this place to some of these deductions. In the account, 3638*l.* 2*s.* 1*d.* is charged for superannuations or retired allowances, in pursuance of the act 50 Geo. III. c. 117, amended by the 3 Geo. IV. c. 113. Again, we find the extravagant sum of 14,418*l.* 8*s.* 1*d.* for payments in England alone for offices abolished, and 500*l.* for allowance to officers in lieu of apartments;* these two last-mentioned sums being included in the sum of 16,499*l.* 8*s.* 1*d.* The names of the parties, with the specific sums annually re-

* It appears there was expended in five years the sum of 125,688*l.* in the repairs and alterations of official residences, of which the splendid mansions in Somerset-house bore no small proportion.

ceived, as well as the length of their services and the amount of their previous salaries, with the statutes authorising the grants, ought to be annually submitted to parliament. In the account of the persons receiving those payments, there appear some who filled the office of inspectors under the property-tax act, and who are now saddled on the country, with an annual allowance of 400*l.* each. When these gentlemen accepted their respective situations, it was well known to them that the property-tax was only imposed during the war: while performing their duties they were amply remunerated for their time and labour, having salaries of not less than 600*l.* or 800*l.* per annum each. For instance, John S. Jessop, esq., has returned to his honourable and lucrative profession of a barrister, from which his talents enable him to obtain an income which must render this pension superfluous, and the charge upon the public unjust. Again, Mr. John Wilkin, another of the inspectors, should, we conceive, be satisfied with the annual sum of 300*l.* as an inspector and receiver of certain hereditary revenues of the crown, particularly as in the appendix to the report of the select committee on land revenues of the crown, we find Mr. Wilkins has also the good fortune to hold the following offices in addition:—receiver of crown rents in Wales and the counties of Chester and Monmouth, 433*l.* 10*s.*, on an average statement; and treasurer and receiver of the rents of the chapels belonging to the crown in the parish of Marylebone, 150*l.* on an average statement, making the annual sum of about 883*l.* 10*s.*, independently of the sum of 400*l.* per annum, as a retired allowance from the tax-office.

The necessity of payments of this nature being strictly examined is obvious, and the more so as most of these allowances were fixed when the currency consisted of inconvertible paper money. It is the more important that the principle of these grants should undergo strict investigation,

as their continuance may otherwise present an obstacle to the total repeal of the malt and assessed taxes, both of which branches of the revenue, in common with every other, are heavily loaded with those charges.

We would draw the attention of the reader to the following items, forming the total sum of 26,261*l.* 7*s.* 5¼*d.*: for “siftings,” charged in the annual accounts for payments out of this department of revenue in its progress to the exchequer, being charges for the militia, 84*l.* 18*s.* 6*d.*; the expenses of the population act, forced upon the public by the mischievous doctrines of the political economists, 4650*l.* 17*s.* 6*d.*; commissioners of highland roads and bridges, under the 43 Geo. III. c. 80, 5000*l.*; sundries for loss of fees, 49 Geo. III., 86*l.* 0*s.* 7*d.*; and for augmentation of stipends to clergy, 16,439*l.* 10*s.* 10¼*d.*; which last payment, by-the-by, does not appear to be consonant with the stipulations of the act 50 Geo. III. c. 84, amended by 4 Geo. IV. c. 79. Those acts direct the sum of 50,000*l.* to be issued to commissioners appointed by government for building churches in Scotland; and the act 5 Geo. IV. c. 90, gives 10,000*l.* out of the taxes for Scotch national education. The whole of this sum is expended in Scotland; and, in truth, if we were to analyze the several sums returned to or retained by Scotland, we shall find the revenue is not much benefited by the taxes levied in that country.

We may avail ourselves of this opportunity of stating, that nothing can be more incomplete and fallacious than the present mode of stating the financial accounts of the country; there are no debtor or creditor statements, and consequently no balance sheets. The finance committees of the House of Commons have generally been appointed from party motives or to delude the people; and to relieve ministers and the house from a task which they want courage to undertake or industry to complete. The accounts are exa-

mined by a commission appointed for that purpose, which, with Mr. Seymour Larpent, their well-paid and well-housed chairman, has been sitting for years at enormous salaries and expenses. This commission reminds us of the man with one leg, who was "duly authorised" to catch a hare. The fact is, the wound has never been probed to the bottom. The estimates are examined, or rather debated, but the receipt or expenditure of the nation is never understood. The niggling system of economy is perfectly delusive, and has had, and is likely to have, no other effect than to cashier unprotected clerks and artificers, while the overgrown sinecurist and pensioner, and the overwhelming establishments of the country, remain perfectly untouched. Estimates are fallacious. Let ministers have a vote of credit amply sufficient for six months expenditure (to be most rigidly accounted for), and let there be, as in the French Chambers, *separate* committees appointed to examine each branch of the revenue and expenditure, and how it happens that the public revenue of fifty-four millions is reduced in its way into the exchequer to forty-seven millions; in what way the supplies granted the previous year were really spent; and especially most thoroughly to examine the charges upon the consolidated fund. Sooner or later this must be done; but it is doubtful if the reformed house has the courage to undertake, much less to execute, a task which would undoubtedly shake the exchequer bill and anticipation system to its foundation, although it would also have the effect of introducing a more intelligent and permanent plan of finance.

The resistance lately offered to the collection of the assessed taxes seriously embarrassed the government. It is obvious that these taxes must be ultimately repealed. The agricultural interest demands, and with equal reason and force, the total repeal of the malt-tax; but, as has been well said, if the public establishments are to be preserved at their present scale, that is to say, if the royal family are

to be maintained at the expense of more than a million per annum—if pensions of more than two millions are still to be paid—if the present extravagant compensations, superannuations, and allowances, amounting to an equal sum, are to be continued—if seven millions and a quarter are to be raised for the army, five millions for the navy, and nearly two millions for the ordnance; and, above all, if thirty millions are to be collected annually for the purpose of discharging the interest of the national debt, we would ask how, with the additional amount of unfunded debt and the state of the exchequer bill market, the Chancellor of the Exchequer can obtain funds adequate for those different claims, and yet relinquish the two classes of impost above-mentioned. It is impossible. But, it is also said, he must propose a property tax. A property tax! Who is there that does not remember the indignant eloquence with which a revenue of that description was attacked at the close of the late war, and especially by the more influential members of the present cabinet. It ought at once to be proclaimed (for it is the conclusion to which the country will eventually come) that a tax which will convert every collector into a spy, which will compel the gentleman of estate, and the merchant of capital, and the professional man, even of limited practice, to disclose the actual net amount of income to the state, will never again be tolerated in England. Perhaps, indeed, if a powerful enemy were sailing up the Channel, our fleets having been previously swept from the seas—if our wives and daughters were threatened with pollution—our sacred homes put in danger of being levelled to the earth—our temples overturned—our troops flying in despair from the front of countless hosts flushed with triumph—perhaps, in such a case as this, our rent-rolls, our debentures, our mortgages, our books of fees, our incumbrances and our gains, would be laid open without hesitation to the world; but, no state of circumstances, much short of this

would ever reconcile the country to a property tax. Modify it as ministers may; hedge it round as they can with all possible safeguards for the personal liberty of the subject; still it must always be of an inquisitorial character, and therefore in decided opposition not only to the feeling of the country, but to the genius of the constitution.

With regard to the malt-tax, there are other considerations than those connected with finance which imperatively call for its repeal. This measure will restore the ancient habits of the country. Farmers will again brew their own beer, and again take the labourers into their homes, and the working classes be permitted to consume their beverage over their own firesides. The hissing teapot will give way to the foaming tankard. It will certainly happen, that the duties upon tea, sugar, and spirits, will be reduced by the return of the population to domestic habits, shunning, from inclination, and the enjoyment of superior comfort, the alehouses and beer-shops. But, suppose a moiety only of the *malt-tax*, and the taxes upon houses and windows repealed, these will occasion a deficit *of at least four millions*. It will be shown, when we consider the undisguised state of the consolidated fund, that no chancellor of the exchequer can carry on the present system with such an abstraction from that fund, unless indeed he can negotiate a loan of eighty millions, which would about redeem him from his difficulties; a plan however perfectly impracticable for want of means to charge the consolidated fund with the increased dividends. What then is to be done? Why, both the Tories and the Whigs must descend somewhat from their "high estate;" must meet the difficulties with moral courage and resolution; must throw off their pride and exclusiveness; imitate the excellent example of the Marquis of Chandos; mingle with the people; make themselves acquainted with their wishes; administer to their wants; add to their comforts; ameliorate the game laws;

better the condition of the labourers; return to their family seats; and, finally, struggle to restore England to the position of 1792. Unless this be done, the radicals, who are daily becoming stronger as the government gets weaker, will be organised into an uncontrollable party. Events make men. The radicals have at present no leader of eminence; but this will not continue, and it now remains with the aristocracy to decide the mode by which this reformation is to be perfected. Stayed it cannot be, for any long period. The radicals are not destructives. There are many, very many of them, most anxious to preserve the ancient institutions of their country, and who grieve to see them one by one undermined and destroyed. The radicals require independent leaders, with urbanity of manners and sympathetic feelings,—leaders who have a stake in the country. It is directors, not demagogues, which will be sought by this hitherto much-abused and despised organ of the middle and labouring classes of the community. Is not labour property? and is this source of wealth to have no voice, and yet to be perpetually subject to the vilest calumny and abuse, in great part too from those who derive from its exertions their means of malignity? Let Tory lords and Tory writers ponder upon this important matter. Have the frightful events of the French revolution made no impression?—We say no more.

CHAPTER VIII.

THE POST-OFFICE.

Origin probably in the Reign of Queen Elizabeth—First a Source of Revenue in the Time of the Commonwealth—Made Permanent in the Reign of Charles II.—Settled on the Present Footing in the Reign of Queen Ann—Amount of Charge for Great Britain—For Ireland—On Foreign Letters—Adoption of Mr. Palmer's Plan—Mode of Conducting the Business—Postmaster-General—Secretary—His Privileges—Compensation for Loss of Privilege of Sending Newspapers greater than the Revenue received for their Transmission—Assistant Secretary—Surveyor and his Assistants—Solicitor—Receiver General—Patronage of the Postmaster-General—Machinery of the Post-office—Clerks of the Roads—Inadequate Remuneration of some of the Inferior Officers—Receipt and Expenditure—Charges of Collection—Compensation to Clerks for Loss of Privilege of Franking Newspapers—Sinecures to the Dukes of Grafton and Marlborough, and the Heirs of the Duke of Schomberg—Rate of Collection—The Post-Office of Upper and Lower Canada—Money Order Office—Improvements in the Post-Office.

WE approach the consideration of this branch of the revenue with some degree of diffidence, as it has been considered, *par excellence*, the “*pet*” department of the government, and that whatever objections may arise to the management of any other, no charge at any rate can be made against this office. It does however appear that some persons are rash enough not to unite in this unlimited approbation, since Lord Wallace instituted a parliamentary inquiry into its management, an example which has been followed by his son, the present member for Greenock. More than one report on this subject has been presented to the House of

Commons, to which we may perhaps have occasion to allude in the progress of this inquiry ; at any rate these reports deserve consideration.

It is said that the office of postmaster-general existed in England during the reign of Queen Elizabeth. Some post-houses must, therefore, have been erected : but the post-office was a source of expense, and not of revenue, until the time of the commonwealth. The establishment of a post-office upon a permanent productive footing, was entirely owing to the long parliament. In consequence of their regulations, it yielded an annual revenue of 10,000*l.*, instead of costing, as had before been the case, 7000*l.*

Immediately after the restoration, all means were resorted to for the purpose of raising a revenue, to satisfy, not only the changelings who had forwarded the return of Charles II., but also the royalists, who had laboured both at home and abroad in his and his father's cause. Accordingly the revenues of the post-office were made a permanent source of taxation by 12 Car. II. c. 35. This statute was totally repealed by 9 Anne, c. 10, when the post-office was established upon nearly the same footing as at present. The rates of postage imposed by that act were 3*d.* for any distance under, and 4*d.* for any distance above, 80 miles. The revenue thus produced was designed to meet the exigencies of the state, or rather to carry on the then war, for which purpose 700*l.* per week was to be taken out of it for 32 years, but all previous grants by letters patent, or by parliament (to which we shall presently refer), were reserved to the respective parties to whom they had been made. This act was rendered perpetual by 43 Geo. I. c. 7 ; but subsequent additions to the charge for postage have been made from time to time. The last of these additions was by 52 Geo. III. c. 88, which imposed a further tax upon all single letters of 1*d.*, double letters 2*d.*, and treble letters 3*d.*, with 4*d.* per. oz. for all above that rate. It appears, by the 18th report of the

commissioners of revenue inquiry printed in 1829, that the present charges are, for any distance not exceeding 15 miles 4*d.*; 15 to 20 miles 5*d.*; 20 to 30 miles 6*d.*; 30 to 50 miles 7*d.*; 50 to 80 miles 8*d.*; 80 to 120 miles 9*d.*; 120 to 170 miles 10*d.*; 170 to 230 miles 11*d.*; 230 to 300 miles 12*d.*; and one penny extra for every 100 miles after. These charges apply to Ireland, and also to Scotland, with a small addition of one halfpenny, which is added to defray the charge of a toll, paid at Berwick-bridge, across the Tweed. The rates of postage on foreign letters, and on letters to the colonies, are as follows:—To the West Indies 2*s.* 2*d.*; to the United States 2*s.* 2*d.*; to the Brazils 3*s.* 6*d.*; to Gibraltar 2*s.* 10*d.*; Malta 3*s.* 2*d.*; Buenos Ayres 3*s.* 6*d.* On letters to the continent, inland postage only is charged, but this must be paid at the inland office. The rates are, France 1*s.* 2*d.*; Holland 1*s.* 5*d.*; Germany, Russia, Prussia, Sweden, Denmark, Norway, and Switzerland, 1*s.* 4*d.*

The threepenny post, by a recent regulation, now extends to 12 miles round the general post-office. The delivery to the places included in that regulation is twice a day: the others remain as before, there being in some places three and in others four deliveries in the day.

Previously to the year 1785, or thereabouts, all letters were conveyed to their destination in mail carts. About that period, however, Mr. Palmer (the father of General Palmer, M.P. for Bath), who held the situation of comptroller-general, or some similar office, submitted to the government the plan of conveying letters by mail coaches, which was subsequently carried into execution, and is still pursued. It has been said the government did not sufficiently reward Mr. Palmer, and it is probable this was the case, as we believe a considerable sum was voted a few years since to Gen. Palmer, as a recompense for the losses sustained by his father.

After this brief sketch of the history of this department,

and the amount of these charges, we will proceed to advert to the mode of conducting the business of the general post-office, and the duties and emolument of some of the most important officers.

Prior to the decease of the late Marquis of Salisbury in June 1823, the office of postmaster-general for England was filled by two persons jointly, but since that time it has been executed by one only, in whose name the patent is made out; and by 1 Will. IV. c. 8, the expense of two separate postmasters for Great Britain and Ireland is prevented for the future, and the duties for the United Kingdom are to be hereafter discharged by the same person. The emoluments of this office consist of the annual salary of 2500*l.* per annum, with a most extensive patronage, and the power of franking, without any limit of weight, number, or distance. The chief duties of this well-paid officer seem to consist in receiving his salary, exercising his patronage, perusing such papers as the chief-secretary may think proper to transmit, and taking an occasional ride or walk to the General Post-office in Aldersgate-street. The business of the post-office has not, we believe, been conducted at public boards since the introduction of Mr. Palmer's plan, a period of nearly forty years; but there is a kind of meeting of the superior officers held every Wednesday. All memorials, representations, reports, &c., are transmitted by the secretary to the postmaster-general, and when any business arises requiring personal communication with the heads of departments, and sometimes on other occasions, the postmaster-general attends at the General Post-office. This, from old usage, has been called a board; but no record has been kept of such attendances. The Duke of Richmond is the present postmaster-general, and is the first who has at the same time held the office of a cabinet minister.

The next, and undoubtedly most efficient officer, is the

secretary. He has the direction and control of the whole department, and is consequently in daily and constant correspondence with all ranks and classes of the public. All subjects, whether domestic, colonial, or foreign, connected with the posts are discussed and arranged in his office, in which is carried on all the correspondence with the surveyors, agents, and deputy-postmasters at home and abroad, and in which is also transacted the business of the packets (with the exception of the Falmouth station recently transferred to the Admiralty). One of the secretary's clerks is in attendance night and day to receive and forward public and private expresses, and to be in readiness for all emergencies. Sir Francis Freeling, the present secretary (created a baronet in the year 1828), was, in the year 1797, appointed to the office, jointly with Mr. Todd, whose great age and increasing infirmities required assistance; and upon the death of that gentleman, Sir Francis (who had previously to his appointment as assistant-secretary held the situation of resident-surveyor) was appointed secretary, and his former appointment was abolished. Sir Francis Freeling at the time of his appointment had a salary of 500*l.* per annum, with an unlimited power of franking, and also the exclusive privilege of sending newspapers and periodical publications to the West Indies and America. By the 6 Geo. IV. c. 68, newspapers were directed to be forwarded to the colonies by packet-boats, and charged at 1½*d.*, or somewhere thereabouts. This act authorises the treasury to give compensation to those who might sustain any loss by the new regulation, and (as may be gathered from the evidence of Sir Francis in the eighteenth revenue inquiry report) the treasury, with breathless haste, and without waiting to ascertain what would be the amount of revenue arising from this new regulation, and granting some provisional allowance in the meantime, actually made a perpetual grant to Sir Francis of

nearly 3000*l.* per annum as compensation. The result has been that the revenue has not benefited to anything, like the amount of compensation. Sir Francis Freeling appears also to have enjoyed an allowance of 400*l.* per annum in lieu of a residence, and has in the whole, annual payments to the amount of 4165*l.* 6*s.* 5*d.* He had also the good fortune to get his eldest son (having previously obtained the situation of secretary to the excise for Mr. Clayton Freeling, his second son) appointed secretary to himself, the chief-secretary, at the salary of 120*l.* per annum only. He was afterwards appointed assistant-secretary at an annual salary of 320*l.* per annum; and in the year 1815 it was raised to 800*l.* per annum, at which it still continues, with the unlimited privilege of franking, and also splendid apartments in the New Post-office. There is besides a chief-clerk (Mr. T. Lawrence), who enjoys an annual salary of 627*l.* 10*s.* It thus appears that there are four persons, who together cost the country nearly 10,000*l.* per annum, to perform duties which, in the opinion of those competent to judge, might be performed by persons for whose services charges not exceeding 1500*l.* or 2000*l.* per annum would be an ample remuneration. But so it is throughout. Salaries are given, the amount of which too frequently induces the parties by whom they are received to consider themselves above any laborious attendance to their office, and then inferior situations are created to do the work for which the higher salary is ostensibly paid.

There is an office of surveyor and superintendent of mail-coaches, which is now held by Mr. C. Johnson, under whom are two deputies and seven surveyors. The duty of this office is to superintend and regulate the conveyance of the mail coaches throughout Great Britain, according to the contract and time-bills, to report to the secretary all matters connected with this subject, to correspond with the contrac-

tors, to examine and check all accounts for mileage, travelling allowances, tradesmen's bills, and all other expenses relating to mail coaches. The emoluments of Mr. Johnson are 877*l.* 10*s.* per annum, with 26*s.* per day for travelling expenses, though he does not pay any fare when travelling by the mail coaches. Mr. Johnson has also, we believe, some share in the profits arising from the packet and shipping lists, &c., with an unlimited privilege of franking. There are several assistant superintendents called inspectors, in this department, who are employed about three days a week on the average, in travelling with the coaches for the inspection of the conduct of contractors, guards, and coachmen, and to maintain the necessary regularity in the conveyance of correspondence, and whose salaries and emoluments amount to nearly 300*l.* a year a-piece, in addition to the allowance for their travelling expenses. It should be noticed, that it appears from published accounts that the expenses in this department of the post-office, for conveyance and tolls, have greatly increased without any apparent reason.

The solicitor to the post-office is Mr. Mark Beauchamp Peacock. The duties of this gentlemen are, to attend daily to advise on any matters that may occur, to peruse such correspondence as may require legal assistance, to prosecute all offences against the penal post-office statutes, or against this part of the revenue, to bring and defend actions and suits, and to conduct such parliamentary and other miscellaneous business as requires legal interference, also holding himself in readiness to proceed into any part of the country where his attendance may be requisite. He is allowed an annual salary of 300*l.* exclusive of his bills of costs. Upon reference to the post-office charges, it appears that these bills amounted last year to 8,716*l.* 11*s.* 1*d.*, while he is not, we believe, prevented practising in his profession. This salary appears,

therefore, to be quite an unnecessary waste of the public money. What private individual could expect to prosper, if he conducted his affairs on the scale of the post-office?

This department of the revenue is no more exempt from sinecures, compensations, superannuations, and allowances, than any other branch. Indeed, we shall find, as might be expected in the pet department, it is more prolific than others in this respect, in proportion to the amount of its annual income.

In our chapter on the excise will be found the name of Robert Willimott, esq., with a snug sinecure of 1000*l.* per annum, as distributor of stamps. This Robert Willimott appears to have been a very fortunate personage. After filling the situation of secretary to the Earl of Liverpool during the time his lordship was first lord of the treasury, at 300*l.* per annum, he received, in addition to the sinecure in the excise, one in the post-office, as receiver-general, granted by letters patent dated 1819, with an annual salary of 800*l.*; and he also, we believe, has the appointment of secretary to the cinque ports. Mr. J. Bowden, the chief clerk, has a salary of 600*l.* per annum.

In order to give some idea of the extent of patronage belonging to the postmaster-general, we may state, that the total number of deputy postmasters in the country, who are remunerated, wholly or in part, by salaries, so far as regards England only, is 563. The total number of other agents, or persons entrusted with the receipt and delivery of letters out of London, so far as regards England, is 3059, and the total number of persons employed in the post-office in England is 4905. In addition to this, he now enjoys the whole patronage in Scotland and Ireland.

The public may perhaps feel some curiosity to know something of the machinery of the post-office. The chief business is transacted at what is termed the inland-office, at the new building recently erected in Aldersgate-street, at

the cost of upwards of 300,000*l*. The duty of the officers of the establishment is divided into three distinct periods of the day :—the morning duty is to receive letters from all parts of the United Kingdom, the East and West Indies, America, and from foreign parts, brought by ships other than packets ; to check and ascertain the due arrival of all the bags from the country ; to see that they are properly and securely fastened ; to ascertain that the amount of *paid* letters sent in each bag corresponds with the sum entered on the letter-bill by the postmaster ; to surcharge such as have been under-taxed by the deputy-postmaster, and to give back those charges on such as have been rated too high ; to stamp and sort the letters into grand divisions, and to subdivide them into the letter-carriers' districts ; to form the charge against the letter-carriers, the window-clerks, and the twopenny-post, of the postage to be collected by each ; to charge such franks as may be wrong-dated, overweight or number, and in all cases when not strictly conformable to act of parliament. The clerks then leave the office, except two, who attend to return overcharges on letters for London or delivered by the twopenny-post, and to take in paid letters. This is called the window department, and the duty commences at ten o'clock p. m.

The evening duty is to dispatch letters to all parts of the United Kingdom, and the mails for the West Indies and America ; to check the due arrival of the bags collected by the mail carts from the letter-carriers and the receiving-houses in London ; to stamp, sort, and charge with the proper rates of postage, the letters for the respective post towns, and to make them up in bags, with a letter-bill, making corresponding entries in the books, and forming the charge against the several deputy-postmasters.

The Sunday duty is, of course, less arduous : certain officers attend on Sunday to open the bags from the out-ports, and Irish mails, for the purpose of forwarding the letters to

public offices, and to prepare any ship letters or mails from the West Indies and America for the letter-carriers, by way of expediting the delivery of letters to the public on the following morning.

The inland-office is a department of such complicated detail, that it would be in vain to attempt to give more than a mere outline of the principal duties; the real nature and extent of them can only be known by a personal inspection. The morning duty commences at six o'clock, and ends when the letter-carriers are dispatched, which is about nine, or later, according to circumstances. The clerks come upon duty in the afternoon at a quarter before five, and remain until the mails are dispatched at eight. The senior clerks attend alternately morning and evening, and the juniors morning and evening.

In the foreign office there are, a superintending president, two presidents, and thirteen clerks, who have no fixed salaries or allowances of any kind from the revenue, but are paid sums descending from 600*l.* to as low as 30*l.* 2*s.* 6*d.* a year, by the privilege of franking newspapers to and from abroad, supplying the London newspapers with translations from the foreign journals, fees upon registered packets, letters after time, and for keeping accounts with the merchants. There are also other clerks in the inland-office, who are called clerks of the road, who derive emoluments from sending newspapers to different parts of England and Ireland. But it is understood to be the determination of the present postmaster-general to abolish entirely those privileges, whether of the inland or foreign office, and that such alteration shall take place from the present Lady-day, 1834. The traffic in newspapers is then to be open and free in every respect, and any clerk in the post-office dealing in newspapers is to be dismissed.

However well paid may be the principal personages in the post-office, there are some in the junior departments

who are not quite so fortunate, and whose situations require serious consideration. For some years the clerks in the post-office had been suffering from the suspension of a scale of salaries on which officers in the other departments of the government had been paid according to their length of service. This scale was stopped for some years, and consequently arrears of salary accrued to a large amount. Occasional grants had been obtained from the treasury, for the purpose of liquidating these arrears; and in consequence of memorials from the whole body of the clerks in the inland office, it was found expedient to grant a new scale of salaries to that department, which took place accordingly in January 1832. The twopenny-post, as part of the same establishment, was expected of course to have been put on the same footing; but up to the present time (January 1834) this has not been done, and the clerks of this department are now suffering great injustice from no scale having been granted to them; while their more fortunate brother officers in the other departments have for the last two years been enjoying the benefit derived from their length of service. The duties of the general office are perhaps more important than those of the twopenny-post; still, the duties of the latter are by far the most laborious. But the post-office is not the only instance in which inferior government officers are underpaid, while the superior are decidedly overpaid.

Let us now turn our attention to the receipt and expenditure of the revenue of this department. It appears by the finance accounts, that the gross receipt for the year ending 5th January 1833 for England (including 58,201*l.* 18*s.* 10*d.* received from the West Indies and British North America), was 1,827,773*l.* 19*s.* 10*d.*; for Scotland, 206,829*l.* 18*s.* 8½*d.*; and for Ireland, 242,671*l.* 1*s.* 4*d.*, making together 2,277,274*l.* 19*s.* 10½*d.* From this gross sum must be deducted the sum of 69,469*l.* 2*s.* 5½*d.* for England; 11,536*l.* 11*s.* 5*d.* for Scot-

land; and 20,977*l.* 17*s.* 4½*d.* for Ireland, making together 101,983*l.* 11*s.* 3*d.* for returned, refused, mis-sent, and re-directed letters, overcharges, and rebates,—thus making the total net receipt 2,175,291*l.* 8*s.* 3½*d.*

The gross receipt of the twopenny-post in London for the same period, was 100,873*l.* 5*s.*; in Edinburgh, 7605*l.* 13*s.* 1½*d.*; and in Ireland, 4312*l.* 4*s.* 10*d.*, making together 112,791*l.* 2*s.* 11½*d.*, which is, however, included in the above sum of 277,274*l.* 19*s.* 6½*d.* The salaries and wages to offices and letter-carriers in these parts of the establishment amount, for Great Britain, to 37,312*l.* 12*s.*; and the expenses of the riding work to 3244*l.* 5*s.* 6*d.*

The following are the particulars of the charges of collection for Great Britain: salaries and allowances, 200,408*l.* 8*s.* 5*d.*; conveyance of mails, transit, postage, and ship letters &c., 194,171*l.* 2*s.* 8½*d.*; packet establishment, 115,373*l.* 15*s.* 11*d.*; tradesmen's bills &c., 7392*l.* 17*s.* 6*d.*; rent, taxes, &c. 3685*l.* 0*s.* 5*d.*; law charges, 8716*l.* 11*s.* 1*d.*; stationery &c., 4343*l.* 13*s.* 6*d.*; superannuation allowances, 11,002*l.* 14*s.* 11*d.*; allowances for offices abolished and for loss of fees, 8288*l.* 9*s.* 6*d.*; and other payments, 3930*l.* 18*s.* 6*d.*—amounting altogether to 557,313*l.* 12*s.* 5¾*d.* There is also the sum of 74,698*l.* 15*s.* 6*d.* paid out of this branch of the revenue in its progress to the exchequer for “siftings,” which includes parliamentary grants to the Duke of Marlborough (after deducting the land and pension duties), 3968*l.* 15*s.*; the Duke of Grafton (in part payment), 3730*l.* 12*s.* 6*d.* To the heirs of the Duke of Schomberg (also in part payment), 3175*l.*; payments on account of Menai and Conway bridges, 6358*l.* 1*s.* 11*d.*; and payments to Thomas Creevey, esq., treasurer of the ordnance, for postage of letters on ordnance and barrack service in Ireland, 57,466*l.* 6*s.* 1*d.*

In Ireland, the charges of collection amount to 86,150*l.* 18*s.* 9½*d.*, including items very similar to those of Great

Britain. It may, however, be as well to state, that the salaries and allowances in this department amount to 32,932*l.* 12*s.* 7*d.*, the law charges to 1654*l.* 1*s.* 8*d.*; and the superannuations to 4322*l.*

In reference to the charge for salaries, we have already alluded to those paid the principal officers, and to the sum of 8716*l.* 11*s.* 1*d.* for law charges. There is 11,002*l.* 14*s.* 11*d.* paid for superannuations, and 8288*l.* 9*s.* 6*d.* for allowances and compensation, making together 19,291*l.* 4*s.* 5*d.* It is not stated, as it ought to have been, to whom these sums are paid. In a return to parliament we find an explanation of the sum of 2500*l.* (part of these allowances), stated in the financial accounts, as paid to the secretary of state's clerks, in consideration of the loss of their privilege of franking newspapers, by the acts 9 Geo. III. c. 35, and 25 Geo. III. c. 60. This return makes the payments 1250*l.* to the clerks of the secretary of state for the home department, and a similar sum of 1250*l.* to the clerks of the secretary of state for foreign affairs; and the compensation is given for the privilege of franking newspapers to Ireland *only*, which appears to be a most enormous compensation, supposing there ought to be any payment whatever. The charge of so large a sum as 2845*l.* 1*s.* 9*d.*, part of the sum of 3930*l.* 18*s.* 6*d.* for miscellaneous payments, requires more minute explanation.

We now advert to the other payments out of the post-office revenue of Great Britain, in its progress to the exchequer. The first three charges are called "*parliamentary*" grants, namely, to the Duke of Marlborough, 3968*l.* 15*s.* per annum; the Duke of Grafton, 3730*l.* 12*s.* 6*d.*; and to the heirs of the Duke of Schomberg, 3155*l.* These amounts are in part payment of pensions charged upon the post-office revenues, and payable to the persons mentioned. The real amount of the pensions are, for the Duke of Marlborough 5000*l.*, the Duke of Grafton 4700*l.*, and the heirs of the Duke of Schomberg 4000*l.* It is true, that for the

great military services of the first Duke of Marlborough, from whom the present duke is maternally descended, the parliament granted to his grace and his duchess, during their lives, and to his heirs, an annuity of 5000*l.* out of the then revenues of the post-office, which has been paid ever since; but search has been made in vain through the statute book for any parliamentary grant either to the Duke of Grafton or to the Duke of Schomberg. There is little doubt the former of these two was granted by letters patent of King Charles the Second to his illegitimate offspring, the first Duke of Grafton, to whom allusion has been already made in the customs and excise. The latter was probably granted by William III. to the then Duke of Schomberg. These letters patent, and indeed all that have been issued under the great seal since the restoration, ought to be inspected, and their precise terms ascertained. Is it reasonable that the present generation should be saddled with such enormous charges as those which have appeared in the several revenue departments, more especially for such as have not been founded upon any public services? The author, after some labour, has been able to trace who are now "the heirs of the Duke of Schomberg;" and as this appears not only a heavy charge upon the public revenue, but in every sense of the word a complete sinecure, the reader may feel some curiosity to learn the result of his researches.

Frederick Schomberg, the son of John Meinhart Schomberg, by Anne, daughter of Edward Sutton Lord Dudley, was a military officer of high reputation. He commenced his career in Holland. He afterwards served in the armies of France and Portugal. In 1688 he accompanied the Prince of Orange into England, when his highness obtained the crown, as William III., by whom he was elevated to the peerage, by letters patent, dated 10th April 1698, as Baron Teyes and Earl of Brentford, in the county of Middlesex,

Marquis of Harwich, and Duke of Schomberg, all in remainder to his second surviving son Charles, and his issue male, in failure of which to his eldest surviving son Meinhart, and his male descendants. The duke married first Elizabeth, the daughter of his paternal uncle, and had issue, Frederick, who resided in Germany ; Meinhart, who was created in the peerage of Ireland in 1690-1, Baron of Turragh, Earl of Bangor, and Duke of Leinster ; Otto, who fell at the siege of Valenciennes ; Henry, who died at Brussels ; and, lastly, Charles, who succeeded to the honours under the limitations of the patent. The Duke of Schomberg married, secondly, Susanna, daughter of Count Annall de Harcourt, in France, but had no issue. His grace, who with his other honours was a knight of the garter, fell at the battle of the Boyne, in 1690, aged eighty-four, and was buried in St. Patrick's, Dublin, with the following inscription, written by Dean Swift, which the people, who are taxed 4000*l.* a year to pay the "*heirs*" of his grace, will read with some attention :—
" Underneath lies the body of Frederick Duke of Schomberg, slain at the battle of the Boyne, in 1690. The dean and chapter of this church *again and again* besought "*the heirs*" of the duke to cause some monument to be here erected to his memory ; but when after many entreaties, by letters and friends, they found they could not obtain their request, they themselves placed this stone, only that the indignant reader (and they might justly have added indignant tax-payer) may know where the ashes of Schomberg are deposited. Thus did the fame only of his virtue obtain more for him from strangers than could natural affection from the nearest of blood in his own family."

His grace was succeeded, according to the limitation, by his "*generous and dutiful*" son Charles Schomberg, second duke, who died, unmarried, of a wound received at the battle of Marsaglia, in Piedmont, in 1693, and was succeeded by his then surviving elder brother Meinhart, duke of Leinster, in

Ireland, as third duke of Schomberg. This nobleman married Charlotte, daughter of Charles Lewis, Elector Palatine, and had issue, Charles, marquis of Harwich, colonel of horse, who died in his father's lifetime, anno 1713; Mary, married to Count Dagenfeldt; Caroline, died unmarried; and Frederica, married first to Robert Darcy, earl of Holderness, and secondly to Benjamin Mildmay, earl of Fitzwalton, and died in 1751. His grace died in 1719, when for want of a male heir all his honours became extinct; but it seems a pension and a sinecure is *never* terminated. This Frederica Schomberg had issue by her first husband, the Earl of Holderness, only one son, Robert, who succeeded to the earldom, and Caroline, married to William Henry, earl of Ancram, afterwards fourth marquis of Lothian, and had issue; Robert Darcy, the next earl of Holderness, married in November 1742, Mary, daughter of Robert Doublet, member of the States of Holland, by whom he had no surviving male issue, and the title of Earl of Holderness became extinct. But his lordship had two daughters, Amelia, who married, in 1773, Francis Godolphin, the then Marquis of Carmarthen, afterwards fifth duke of Leeds, by whom she had issue, George William Frederick, present Duke of Leeds, and Francis Godolphin Osborne, recently created Baron Godolphin, and Mary Henrietta Juliana, married to Thomas, second earl of Chichester. The duchess was divorced, and afterwards married John Byron, esq., and had an only surviving daughter, Augusta Mary Byron, married in 1807 to John Leigh, esq. Amelia Lady Conyers (to which dignity she succeeded on the death of her father the late Earl of Holderness) died in 1784; when her husband, Captain Byron, married Miss Gordon, by whom he had only one son, the late celebrated poet, Lord Byron. As Henry Mildmay Earl of Fitzwalton had no children, the "heirs" of the Duke of Schomberg by the female line, and of the first marriage, are in the families of the Marquis of Lothian, the Duke of

Leeds, and John Leigh, esq.; to which of these persons the sinecure of 4000*l.* per annum is now paid the author knoweth not; but he humbly suggests that as the heirs of the first Duke of Schomberg refused the paltry pittance of their noble father's funeral they could have no claim (particularly at this distant period) to this sinecure, wrung from a confiding but suffering people. This (with many such) is, in truth, worthy the consideration of the reformed house, and is sufficiently interesting to absolve the author from all blame for so long a genealogical digression.

The accounts of the expenditure of the revenue of the post-office afford very scanty materials to enable the author to give sufficient information to those who may be desirous of understanding how it happens that so large a sum is abstracted from the receipt. We have already adverted to the three sinecures paid to the Dukes of Marlborough and Grafton, and to the heirs of the Duke of Schomberg, and we understand that the two payments, amounting together to 6358*l.* 1*s.* 11*d.*, under the acts of 59 Geo. III. c. 48, for the erection of Menai-bridge, and the 1 & 2 Geo. IV. c. 35, for Conway-bridge, are likely to be returned to the government by instalments out of the produce of the tolls. We certainly do not understand the payment of the several sums amounting altogether to 57,466*l.* 6*s.* 1*d.* to Thomas Creevey, esq., treasurer of the ordnance, for postage of letters on ordnance and barrack service in Ireland, for the half years ended 31st December 1830 and 31st June 1831, as directed by treasury warrant, dated 30th May 1832; and also for the half-year ended 31st December 1831, as directed by another treasury warrant, dated 16th August 1832. We marvel much that these large and unexplained payments should have excited no observation in the "reformed" House of Commons. Mr. Creevey was appointed treasurer of the ordnance upon the accession of the present administration, in November 1830, and, up to December 1831, he received this immense sum

for postage of letters in the ordnance and barrack service for Ireland only.

The expense of collection of this branch of the revenue deserves serious notice. The per centage for collection and siftings amounts to the sum of 28 per cent., being 21 per cent. above the highest amount of any other branch of the revenue. It is true that a portion of this excess may be accounted for by the expenses of the mails, and the machinery for the delivery of letters—but only a portion. In truth, we must say that the post-office department is one of those Augean stables that require cleansing, but the task is one from which any but a man of business acquainted with the subject would shrink. It should always be borne in mind that the original institution of the post-office was purely for the public good; and that it was, in truth, never intended to be a source of increasing the revenue; indeed when we coolly contemplate the contrast between what that institution is to the public, and what it ought to be, we feel ashamed at the niggardly policy which has so long actuated those who presided over it.

Always excepting the $4\frac{1}{2}$ per cent. Barbadoes duties, the crown lands, and the payments under the authority of the barons of the exchequer in Scotland, there is no more fruitful source of corruption than is carried on upon various pretences in Upper and Lower Canada. We have already alluded to the timber duties; but to enumerate all the channels through which taxes levied on the industrious of this country are squandered in these colonies would be an Herculean labour. Canals (particularly the Welland canal), bridges, fortifications, all have their turn, together with the patronage of a post-office establishment of no little extent. Every shilling of English money spent for the improvement of Canada beyond its own production, may ultimately turn out only a benefit to the North America States. The revenues arising from the post-office establishment in Lower Canada for postage of letters and newspapers, &c., was 11,061*l.* 15*s.* 6*d.*,

while the expenses of salaries &c. amounted to 5716*l.* 16*s.* 9*d.* In Upper Canada the sum received was 10,661*l.* 1*s.*; the expenses being 5578*l.* 13*s.* There was received for Nova Scotia, New Brunswick, and Prince Edward's Island, the sum of 9299*l.* 13*s.* 7*d.*; the expenses of salaries &c. amounted to 3596*l.* 8*s.* 2*d.*, according to the parliamentary return of last session. (No. 499.)

The postmaster-general of England appoints the postmaster-general at Canada, and the latter nominates all the deputy postmasters. T. A. Stayner, esq. is stationed as the postmaster-general of British North America, at a salary of 730*l.*, including allowances for clerks &c. He has also the appointment of deputies and postmen to a considerable extent. Amongst the number we find John Macauley, whom we presume is a relation of the lucky Zachariah of that well-paid name. The proceeds of the postage of newspapers, as paid by the printers or proprietors thereof, in the Canadas, (amounting, for the year 1831, to 1068*l.* 15*s.* 2*d.*, and in Nova Scotia to 125*l.*) are appropriated to the emoluments of the deputy postmaster-general; and in New Brunswick, amounting to 37*l.* 10*s.*, they are appropriated, one-half to the postmaster where the papers are put in, and the remainder to the deputy postmaster-general. The reader will understand that the author does not pretend to set forth any thing like the patronage of the British post-office, but he was unwilling to conclude this chapter without referring to the Canadian patronage. It should have been stated that the post and post-office regulations in the British North American provinces, are in a course of revision.

We must not omit some notice of the "money order office," held in Noble-street, near the general post-office, which is understood to be under the control and management of Sir Francis Freeling, bart., the chief secretary; Daniel Stow, esq., superintendent, president of the inland-office; and Robert Watts, esq., one of the presidents; the two latter being also clerks of the roads. This office is said

to be carried on at the expense of the public, without the least increase of revenue ; which, if true, affords an additional reason for a minute investigation into all the ramifications of the department of the post-office, so that it may be clearly shown to what extent this branch of the revenue undergoes the process of “ sifting,” previous to its arrival into the exchequer, and the names and situations of the several parties who are benefited by the perpetuation of the existing system. It is, however, only fair to state that material improvements have taken place within the last three years, and are still in progress, as to this branch of the revenue, by order of the postmaster-general. A daily post has been established to France, and the correspondence with that country, passing by cross posts, accelerated twenty-four hours. The foreign mails are now delivered with the inland letters some hours earlier than heretofore, and there has been an extension of time for the receipt of letters to be forwarded by the foreign mails, which are now taken in as late as those for the United Kingdom. Twelve new mail coaches have been established ; amongst others, one direct between Bristol and Liverpool. The main line of communication with Ireland, by Holyhead and Dublin, has been essentially improved. The mail that leaves London at eight o’clock at night, reaches Dublin, under ordinary circumstances of weather, between seven and eight on the second morning ; and arrangements have been made (to commence from the 1st of March instant) by which letters from Dublin for London will be taken in at the General Post-office as late as those for the interior, thus giving two hours more time, in addition to a previous extension of one hour ; but notwithstanding these and other improvements, the financial management of this department of the revenue requires rigorous examination.

The deductions from this branch of the revenue amount to 28*l.* per cent. upon the gross amount.

CHAPTER IX.

THE CROWN LANDS.

Crown Lands—The Small Present Revenue derived from them—Resumption of Grants—Ancient Extent of the Crown Lands—Sufficient for the Ordinary Expenses of the Government—Additions at the Reformation granted out by Henry VIII.—Queen Elizabeth—Crown Lands sold during the Commonwealth—Resumed by Charles II., and granted out to his Favourites—Revolution of 1688—Establishment of the Civil List in consideration of the surrender to the nation of the Crown Lands—Provisions with regard to any Future Grant of the Crown Lands—Their Inefficacy—Appointment of Commissioners in 1786—Their Reports—Acts of 1793—Act of 2 Will. IV.—Rockingham Forest, and Earl of Upper Ossory—Earl of Westmoreland—Earl of Exeter—Father of the Earl of Winchelsea—Annual Produce of the Crown Lands—Their Estimated Value—Committee of Inquiry last Session—Their Report—Duke of Grafton again—Necessity of Resumption—Opinion on this Subject of Lord Duncannon—Produce of the Crown Lands last Year—Deductions from the Amount—Buckingham Palace—York House—Necessity of Inquiry—Lord Lowther—Crown Lands in Scotland and Ireland—Lord Dunglas—Sinécures in Scotland—Crown Property in the Isle of Orkney—Its Disposal—Oatlands—Frogmore—Commissioners of Woods and Forests—Perpetuities and Grants.

THE importance of this branch of public revenue must not be estimated by the sum which *occasionally* finds its way into the exchequer, but by the amount it is capable of yielding in aid of the burdens of the people, who have paid so dearly in substituted taxation since its surrender from the crown. Instead of a committee of the reformed house confining its inquiries to the *present* annual receipt and expenditure, let it “begin at the beginning;” let it call for and examine the several letters patent, grants, leases, and acts of parliament, in relation to this property, which have been

made since the act 1 Anne, c. 7, and let it inquire fearlessly into the right of the crown to grant in any way but that which this unrepealed statute has fixed. This inquiry is called for as well in justice to the nation, whose property has been thus disposed of, as by the increasing difficulties arising out of the financial state of the country, and should extend to all grants now in existence ; and searches should at the same time be made into precedents, which may establish the constitutional right of the resumption of grants so wisely practised in the times of our ancestors. This course would not be by any means a novel one ; numerous precedents may be found for it by reference to the statute book and the proceedings of parliament. And if it were not so, if the resumption of grants from the crown were a new doctrine, instead of being founded in law as well as in justice, the people would have a right now to expect a strict investigation of all grants which have been made of this property at a time when they possessed no control over the conduct of those by whom they were made, and to demand that if any have been made for an inadequate consideration, they should be resumed, and their occupiers account to the nation for the advantages which they have hitherto derived from them.

The multiplicity of statutes and letters patent now in operation, and the endless reports which have been presented to parliament relating to the crown lands, render the task of selection and condensation difficult ; and after all it must be considered rather the statement of a few particular instances than an accurate general view of the whole subject. In many cases, however, the real circumstances of the transaction have been so carefully concealed, that every research within the means of the author has failed to afford him a correct knowledge of the extent to which the public property has been alienated and wasted. Some cases will, however, be given, by which it may be seen of what complexion is the

virtue of some public men. Had a guardian acted in a similar manner with the property of his ward, the law would have decreed a restitution, and universal opprobrium would have been the merited consequence of his conduct. But public men seem to have no sense of justice in regard to public property; and those with whom they have lived having been benefited by their conduct, have awarded to them praise instead of contempt. And of what importance to such men has it been that the poverty of the poor man is rendered more bitter, if they are applauded and caressed in the halls which owe no small portion of their splendour to this very conduct?

The demesne or crown lands were either the share reserved to the crown at the original distribution of landed property, or such as came to it afterwards by forfeitures or other means, and were anciently very extensive, comprising divers manors, houses, and lordships, woods, forests, and mines, courts leets and baron, advowsons, and presentations to ecclesiastical preferments. The tenants of crown lands had originally very peculiar privileges. At the present time these vast possessions are contracted within a very narrow compass, by far the greater part having been granted by successive kings to their favourites and followers. This has occasioned the parliament frequently to interpose, but as yet with very little effect; indeed we shall presently find that parliament has in many instances been the means of legalising the plunder. It is said that previously to the conquest the royal domains of the Saxon monarchs were very considerable, comprising in the reign of Edward the Confessor 1422 manors, besides other lands and quit-rents. Great additions must have been made to these at the conquest, from the confiscated estates of those Saxon noblemen who supported Harold, or who were afterwards driven into rebellion by the tyranny of the Norman conqueror; who found himself possessed, as part of the fruits of his victory, of 68 forests,

13 chases, and 781 parks, in different parts of England, which produced a revenue of not less than 400,000*l.* per annum, an immense sum according to the value of money at that period; but a great part of this was immediately granted out by that monarch, who was under the necessity of rewarding the leaders of those bands by whose assistance his conquest had been achieved.

It is not necessary to trace this property through the hands of the different monarchs previous to the restoration of Charles II.; but it may be remarked, that those monarchs seldom obtained aids from the people, and that only at periods when the interests of the kingdom at large were at stake; the revenues from these lands, together with the hereditary revenues hereafter adverted to, sufficing generally to maintain their dignity, and to carry on the internal government of the country. It is impossible not to admire the conduct of King Edward IV. on the opening of parliament in 1467, who is reported to have said, "John Say" (the then speaker of the House of Commons) "and ye sirs come to this my court of parliament for the commons of this my realm; the cause why I have called and summoned this my present parliament is, that I propose to live upon mine own, and not to charge my subjects, but in great and urgent causes, concerning more the *weal of themselves*, and also the *defence* of them, and of this my realm, rather than my own pleasure." It was during the splendid eras of the Edwards and the Henrys, that we find the statute-book dignified with acts of parliament, repealing improvident and illegal grants of the crown lands, and which may not be such very inapplicable precedents for times of much later date as some people fondly imagine. There would have been more considerable accessions to the crown lands, from the plunder of the church by Henry VIII., under the plea of reformation, had not that profuse though grasping tyrant granted out the greater part of that

plunder. Queen Elizabeth, in the forty-second year of her reign, in order to procure money for carrying on the war in Ireland, appointed commissioners, with full powers to confirm the possessions of the crown lands to such as held them by titles liable to be controverted. And in the ensuing year an act (43 Eliz. c. 1) was passed, ratifying all the grants and alienations made by that queen, since the twenty-fifth year of her reign, whether for value received or in consideration of a discharge being granted of any of the crown debts. Few, however, if any of these, were for less than the market value. The science of taxation was not so well understood then as at present, and the most was therefore made of the public property for the public service. It is said, moreover, that her grants in general contained a proviso, that in default of issue male they were to revert to the crown. This clause, it is hoped, will not escape the vigilance of those who may one day or other have the task of completely investigating this much-abused source of income.

The value of the royal domains, as well as of the estates of individuals, was not a little diminished by the long and destructive civil war between Charles I. and the parliament. The latter, driven to it by necessity, or perhaps desirous of abolishing every vestige of monarchy, and in hopes it would never be re-established, disposed of all the crown lands, which at the restoration of Charles II. were resumed, not indeed for the benefit of the state, but to be squandered amongst those who had either sustained the cause of his father at home, had been the companions of his exile abroad, or had aided in his restoration; or, which perhaps was the greatest merit, had pandered to his lusts, or been the companions of his disgraceful pleasures; and parliament had the baseness to pass an act, enabling the king to dispose of that part of the fee farm rents which he had not already granted away. During the short and turbulent

reign of James II. we also find a considerable increase in these grants.

The much-vaunted revolution of 1688 opened another fine field of plunder to the adherents of the new dynasty, until at length the matter became too notorious to escape the tardy interference of parliament.

Upon the accession of Queen Anne, the civil list was established, and the crown lands became applicable in aid of the public revenues. The act passed for this purpose (1 Anne, s. 1, c. 7), recites that the necessary expenses of supporting the crown, or the greater part of them, were formerly defrayed by a land revenue, which had from time to time been impaired and diminished by the grants of former kings and queens of the realm; so that her majesty's land revenue at that present time afforded very little towards the support of the government; nevertheless, from time to time, upon the determination of the particular estates, whereupon many reversions and remainders in the crown did depend or expect, and by such lands and hereditaments as might thereafter descend, or escheat, or come to her majesty, her heirs or successors, the land revenues of the crown, in fines, rents, and other profits thereof, might thereafter be increased, and consequently the burden upon the estates of the subjects of this realm might be eased and lessened in all future provisions to be made for the expense of the civil government. To the end, therefore, that the land revenues of the crown might be preserved and improved for the best advantage thereof, it was enacted that no grant should be made of any manors, lands, &c. belonging to the crown, unless for thirty-one years or three lives; every lease to commence from the making thereof. The ancient rents were reserved; and if there were no ancient rents, then one-third of the clear yearly value, the remaining yearly value to be paid as a fine. Although this salutary provision has never been spe-

cifically repealed, we shall see in the course of this inquiry that it has become perfectly obsolete, and superseded by other regulations, perhaps not legally, and certainly not equitably tenable, even at the present day. The revenues of the crown lands, notwithstanding this enactment, continued diminishing from year to year. No rents were collected. Tenants were suffered to continue under leases long expired, and grants under the great seal passed almost as matters of course, until at length, in the year 1782, the attention of parliament and the country was aroused to their dilapidated state by the party zeal and exertions of Mr. Burke, who actually brought in a bill, which however did not pass, in which he proposed to sell all the forest lands, extinguishing the right of vert and venison, putting an end to the expensive office of surveyor-general of crown lands (who then had their sole management and control), and the two sinecures (still in existence) of chief justices in Eyre, with all their train of dependants. The violence of party politics, with the subsequent change of administration, which brought the celebrated William Pitt into power, arrested all proceeding in Mr. Burke's proposition, until the year 1786, when an act was passed (26 Geo. III. c. 87) appointing certain commissioners for inquiring into the state of the land revenue, which act established an entirely new system for the management of the crown lands. It was indeed time that some regulation should be made, since it appears that this immense property had produced only 11,575*l.* per annum, including rents and fines for the then preceding twenty-six years, namely, from 1760 to 1786. In fact, during great part of this period the crown lands did not pay the charges of management. The commissioners under the act very sedulously and honestly performed their duty, as will be seen by the seventeen very able and interesting historical reports made by them to the king and the houses of parliament. The result of these re-

ports was passing the act of the 34 Geo. III. c. 75 (1793), and establishing the present departments for the better management of the crown lands and other revenues of the crown, and for the sale of the fee farm and other improveable rents; and the powers of which have been greatly enlarged by several subsequent statutes. By the 50 Geo. III. c. 65, the offices of surveyor-general of the land revenue of the crown, and surveyor-general of his majesty's woods, forests, parks, and chases, are united; and by the same act the crown lands, as well as the hereditary revenues, are placed under the control of a distinct department of the government, and are to be managed by a chief and two other commissioners, one of whom only is permitted to have a seat in parliament. Since this period several acts have passed as to the management of this property, which in too many cases have given extraordinary powers as to the sale and disposition of part of the estates.

The several statutes relating to the crown revenues were consolidated by the 2 Will. IV. c. 1, and the office is now regulated by the provisions of that statute. This act has abolished the office of auditor of the crown lands, and transferred his functions to the auditors of public accounts, directing a compensation to be made out of the revenues of the crown lands, to William Henry Cooper and Frederick Grey Cooper, who then held that office by letters patent from the crown.

Upon the consolidation of the office of woods and forests, and board of works, in April 1828, two additional clerks were added to the establishment, namely, Messrs. Charles Passendick and Joseph Bedden, at salaries of 140*l.* each.

The commissioners appointed in 1786, had raised the rentals and fines, in the year 1796, to 61,640*l.*, notwithstanding the great obstacles that were thrown in their way, and the difficulties they had to encounter from interested parties.

We cannot refrain from alluding to some transactions,

occurring about this period, relative to certain estates, now of great value, in the county of Wilts, and also in Rockingham-forest, in the county of Northampton, to show the wholesale plunder of those revenues carried on by great men and little men, by Whigs and by Tories. The reader will bear in mind, that the statute of 1 Anne, s. 1. c. 7, places the crown lands, and the crown revenues, at the disposal of parliament, for the benefit and ease of the subject, and then prohibits any grant of crown lands beyond the duration of the life of the king or queen, or for three lives or thirty-one years, or at less than the ancient rent, or than one-third of the full rent, the remainder of the full value for the term to be paid as a fine. Such being the state of the law, the reader would scarcely give credit to the transactions which the author is about to detail, if they were not confirmed by the statute-book.

An act (10 Geo. III. c. 13, 1770) was passed for enabling his majesty to grant the inheritance in fee simple of the manor of Chisham, in the county of Wilts, with the rights, members, and appurtenances thereof, then held, under a demise, by letters patent, under the seal of his majesty's court of exchequer, in trust for Paul Methuen, esq. under the said Paul Methuen, and his heirs, upon a full and adequate consideration to be paid for the same. The letters patent were granted 5 Geo. II., and those estates were originally let for twenty-four years, paying 73*l.* 6*s.* 8*d.* and 17*s.* 8½*d.* as reserved rent. This lease was remitted and sold to one Ball, and by Ball assigned to Mr. Methuen. The acts state that the property was so much dilapidated, no tenant for years could be expected to undertake the repairs and improvements, for want of which *the public were deprived of all benefit*. In order, therefore, that the said premises might be improved, and planted in a proper manner, the said Paul Methuen made his most humble suit that his majesty would be graciously pleased to give leave that a bill might be brought

into parliament to enable his majesty to grant the inheritance of such estate in fee simple, for an adequate consideration, and subject to certain rents; the grant to be deemed good in law, notwithstanding statute 1 Anne, c. 7. Thus we find that the way to improve a crown estate is to grant away the fee simple by act of parliament.

Rockingham-forest is of considerable value. It appears that the late Earl of Upper Ossory, somehow or other, obtained letters patent from George III. of certain lands in this forest, to what extent does not appear; but in the year 1795, by act of 35 Geo. III. c. 40, the king is enabled to grant, in *fee simple*, all the estate, right, title, and interest remaining in his majesty, in and upon the haye or walk of farming woods in the forest of Rockingham; and also the reversion of certain offices, rents, and other hereditaments, in the said county of Northampton, to which the said earl was entitled for three lives, under a grant of his then present majesty, upon a *full and adequate consideration to be paid for the same*. What was the extent of the estate, or what was the consideration paid for the reversions, the author cannot ascertain; but the reader will be able to judge how the matter was managed, by another transaction which occurred soon after in the same forest. By 36 Geo. III. c. 62, his then majesty is enabled to grant to John, Earl of Westmoreland, *his heirs and assigns, in fee simple*, all his majesty's estate, right, title, and interest, remaining in and upon the hayes or walk of Salehay, Fermes, and Shutwood, upon a full and adequate consideration to be paid for the same. There does not appear to be any return made as to the value of this property, in the reports of the commissioners in 1786. Its annual value previous to the year 1796, was stated to be an ancient rent of 7*l.* 9*s.* 3*d.*, but it having been surveyed at that time, it was declared to be annually worth 95*l.* 15*s.* 3*d.* exclusive of the lodges and the *timber*. The estate in question forms part of Rockingham-forest in Northamptonshire,

surrounded by, and indeed part of, the domains of Apthorpe, the seat of the Earl of Westmoreland, and is one of the finest timbered woodlands in the kingdom, as his lordship has amply proved in his divers acts of falling, lopping, and topping. It thus appears that John, Earl of Westmoreland, from the year 1703 to the year 1796, had been holding for a rent of 7*l.* 9*s.* 3*d.*, property which was then declared worth the annual sum of 953*l.* 15*s.* 8*d.*, exclusive of the lodges and timber; and which, including the timber, had been, in 1783, declared worth 50,000*l.* His lordship, however, contrived not only to purchase the fee simple of the estate, *including the lodges and timber*, for 10,038*l.* 15*s.* 6*d.*, and also to get that contract sanctioned, as before stated, by an act of parliament, but also to delay the payment of the purchase-money until 1809, a period of 13 years, when it was paid with interest computed at 5 per cent. upon the principal, his lordship having received from the estate (exclusive of the timber) a rental equivalent to 10 per cent. upon the whole purchase.

We may also briefly state another similar transaction: Henry, Earl of Exeter, by a similar statute, 36 Geo. III. c. 63, profiting by the example of his noble neighbour, also obtained an act to enable his then majesty to grant to his lordship, *his heirs and assigns in fee simple*, all the estate, right, title, and interest, *remaining* in his majesty, in and upon the haye or walk of Westhay, in the forest of Rockingham, upon a full and adequate consideration to be paid for the same. A like act, 36 Geo. III. c. 64, was passed, to enable his majesty to grant to George Finch Hatton, esq., the father of the present Earl of Winchelsea, all the estate, right, title, and interest, remaining in his majesty in the forest of Rockingham, on a full and adequate consideration to be paid for the same; and a similar act passed for a like benefit to the late Earl of Upper Ossory, who died sometime since without issue. We know not what consideration

(if any) ever was paid for these enormous grants and profuse allowances; but here we see nearly a whole forest cut and divided amongst three or four members of the aristocracy, despite of an existing law for its prevention. Surely here are sufficient grounds for searching inquiry. At the death of Geo. III., or the expiration of three lives, or thirty-one years, these estates would have reverted to the public. Acts of parliament are not like the laws of the Medes and Persians; but as they have been, so they may be again repealed, when there appears good reason and equity for so doing.

But, to return to the consideration of the annual value of the crown lands. From the year 1805 to the year 1815, the proceeds amounted to 215,541*l.* From 1816 to 1826 they produced the sum of 2,374,321*l.*, out of which 8624*l.* (less than one 270th part) found its way into the exchequer; and from that period to 1829 the sum of 1,500,000*l.* received has not yet been fully paid to the public. The subject of the crown lands was brought before the House of Commons by D. W. Harvey, esq. member for Colchester, in the year 1830, in one of the most clear, able, and eloquent speeches ever delivered in parliament; at which period he detailed to the house the following estimate of the value of the crown property :

130 Manors and Royalties, at £1000	£130,000
Annual Rental of Estates £600,000 at Twenty-five } Years' Purchase	15,000,000
Middlesex, Ground Rents £50,000 per Ann. at Forty } Years' Purchase	2,000,000
Rent from Houses, say £20,000 per Annum, at Eighteen } Years' Purchase	360,000
Waste Lands in Forests, not fit for Oak Timber, } £86,000 at £5.....	430,000
Church Livings, say	100,000
Fee Farm Rents and other improvable Annual Payments in England and Wales, at least £6000, at } Twenty-five Years' Purchase	150,000
Allotments under 485 Inclosure Acts, £5000 each.....	242,500
Irish Estates.....	2,000,000
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	£20,412,500

The above estimate is exclusive of the royal palaces and parks, and royal domains, and mines of coal, tin, and copper; also of the Duchies of Lancaster and Cornwall. Davenant, in his Treatise on the Laws of England, estimates the common rights of the crown alone at 300,000*l*. The gross amount of rents in London and Middlesex is 103,695*l*. 16*s*. 1½*d*.; and the number of tenements from which the same is derived, is 3144.

Let us now turn our attention to more modern transactions. A committee of the House of Commons was appointed last session to examine into the state of the crown lands, and a report was presented which contains some very curious matters. It is too voluminous for insertion here; but the reader may be assured its perusal will repay the time it occupies. We find by this interesting document that his grace the Duke of Grafton, whom we have already seen possessed of an annuity of 6870*l*., charged upon the consolidated fund, as compensation out of the duties of customs for the prisage and butlerage of wines, of an annual payment of 9000*l*. out of the excise, and 4700*l*. per annum out of the post-office, claims also to possess *in fee simple* the ranger-ship of Whittlewood and Salcey forests. This princely domain consists of a magnificent residence, called Wakefield-lodge, occupied by his grace; also another mansion called Sholebrook-lodge, occupied by the Honourable G. C. Fitzroy, with eight lodges for eight keepers, and another lodge called Hazleburgh-lodge, all in Whittlewood-forest; also Hartwell-lodge, and three cottages in Salcey-forest. In addition, there is, we know not how much, valuable arable pasture and woodland, the extent of which may be judged of by the fact, that under an act, 5 Geo. IV. c. 99, for dividing and inclosing *a part* of Whittlewood-forest, there was allotted to his majesty, in severalty, about 400 acres in compensation for intermixed and qualified rights over 1412 acres which have been most shamefully disforested by the operation of that act; and under a like act of 6 Geo. IV.

c. 132, with respect to Salcey-forest, about 1200 acres have been acquired, in severalty, by allotment and exchange in lieu of undivided rights of his majesty over the whole forest, containing 1847 acres, which allotments to his majesty result entirely to the benefit of the ranger. His grace of Grafton also received an annual salary of about 236*l.* as ranger, with divers other salaries for the officers of the forest, who are appointed by himself; added to which, the office of woods and forests appoint and pay two deputy-surveyors for these forests at 130*l.* per annum each. There is considerable distinction between the tenure of the Duke of Grafton and those who hold under the sanction of acts of parliament. The forests of Whittlewood and Salcey were originally granted by Charles II. to the Earl of Northampton for life, as trustee for the queen. By other letters patent, 32 Car. II., the reversion of these forests was granted, after the death of the Earl of Northampton, to Henry Earl of Arlington *for life*, and after his decease to Henry, Duke of Grafton (his lordship's son-in-law), and his heirs male for ever. But the Earl of Arlington, and Henry, Duke of Grafton, dying before the Earl of Northampton, doubts arose as to the validity of the last letters patent. The heirs male of the Duke of Grafton petitioned Queen Anne to grant new letters patent to ratify and make good the former letters patent of 32 Car. II. The petition was referred to Sir Edward Northey, then attorney-general, who gave it as his opinion that Queen Anne had the power to issue letters patent, as the statute 1 Anne, c. 7, extended only to grants of *lands*, and the duke only sought an office, namely, that of ranger of the two forests; the fee-simple of the lands, however, has hitherto followed the possession of the office. Will any one contend for the soundness of this opinion of the attorney-general of Queen Anne? The office of hereditary rangers (with most extensive privileges) of Hainault or Epping-forest, and of Rockingham-forest, are also claimed to be held in fee by letters patent; the former

by the Honourable Long Wellesley, in right of his late wife, heiress of Lord Tilney. The person who holds the latter is not mentioned in the report. We find innumerable instances of noble and honourable lords, ladies, and gentlemen, snugly seated in splendid apartments belonging to the royal residences, and also in lodges and mansions in all the royal parks and forests.

The transactions which have taken place in the land revenues, prove beyond all doubt the absolute necessity of the "reformed" house forthwith entertaining seriously and courageously the doctrine of resumption of grants. The inquiry is demanded by the wants of the nation and the discontents of the people. From the establishment of the civil list, at the accession of Queen Anne, and the passing of the statute 1 Anne, c. 7, the crown was divested of all control over those revenues, and the power of the crown over the estates themselves distinctly limited. Questions doubtless will arise as to the doctrine of resumption previous to that period; but it is apprehended that it will be difficult to sustain the subsequent grants by the crown contrary to the enactments of that statute; and when acts of parliament are pleaded, it should be answered that the House of Commons has been reformed for the very purpose of restoring to the people rights of which they have been unjustly deprived by parliaments not chosen by the people. These sentiments are authorised by the opinion expressed by Lord Viscount Duncannon (the present chief commissioner) to the committee of the House of Commons, appointed last session, which are very material, as proceeding from such high authority. "The committee," says his lordship, "are aware, no doubt, that the right of every monarch to the resumption of these revenues at his accession is at present undisputed; and that the possibility, therefore, of making the same available at any period, must depend upon the adoption of improved principles

of management, that management being exercised in joint trust, as it were, for the crown and the public. (Why for the crown? The crown has the civil list instead.) There is nothing, however, that should preclude the committee from directing their attention to the exceptions and reservations in the civil list of Geo. III., which first transferred the entire control of the land revenues to the public." (Herein his lordship is in error; they were first transferred in the reign of Queen Anne, as already stated.) "It may be desirable that the committee should inquire what has been the operation of these exceptions, independently of other causes, in diverting the land revenue from the exchequer." In truth, there ought to be a thorough investigation into all existing grants from the crown.

Let us now examine that part of the report of the House of Commons which relates to no inconsiderable portion of this extensive property. It appears that the produce of fine woods of Chopwell, for a series of thirty years, ending 1832, amounted to 11,306*l.*, while the expenditure was 17,339*l.* The extensive woods of Gillingham, in the county of Kent, amounted to 24,765*l.*, the expenditure to 22,961*l.*; while the Meopham woods produced 9505*l.*, and the expenses were 11,133*l.* Bere-forest produced 26,425*l.*; while the expenditure was 45,436*l.*; and Delamere-forest has produced 6136*l.*, and has occasioned an expense of 50,504*l.* exclusive of fractions.

It appears by the finance accounts, that the whole receipt for the crown lands, for the year ending 5th January 1833, amounted only to the sum of 359,524*l.* 15*s.* 9*d.* (including the sum of 86,701*l.* 11*s.* 6*d.* for sales and exchanges of crown lands). This, together with the balances of the former year (standing in the names of the commissioners at the banks of England and Ireland on the 5th January 1832), amounting to 55,151*l.* 16*s.* 2*d.*, and the arrears received from collectors amounting to 9352*l.* 11*s.* 2*d.*, makes the total

income 424,029*l.* 3*s.* 1*d.* The charges of collection and the siftings amount to 336,165*l.* 8*s.* 11 $\frac{3}{4}$ *d.*; and the balances remaining in the hands of the receivers, &c. amount to 10,100*l.* 9*s.* 11 $\frac{1}{4}$ *d.*, leaving a balance of 77,763*l.* 4*s.* 2*d.*, standing in the names of the commissioners at the banks of England and Ireland, on the 5th January 1833; thus increasing the balance 22,611*l.* 8*s.*; but it must depend upon circumstances under the control of the commissioners, whether any part of this balance will ever become applicable to the consolidated fund in reduction of taxation.

This branch of the revenue is collected at an expense of more than seven per cent, the charges for collection amounting to 25,183*l.* 6*s.* 2*d.*, which includes salaries, percentage, &c., 19,541*l.* 14*s.* 9*d.*; expenses at the offices at Whitehall and Dublin, 1760*l.* 14*s.* 4*d.*; superannuations and allowances, 804*l.* 5*s.*; and for allowances upon the abolition or regulation of offices connected with the management of the land revenue, 3076*l.* 12*s.* 1*d.* The author cannot avoid repeating once more, that the names of all the individuals who live upon the public purse ought to be set forth for the information of the people, who would often then be able to account for the violent effusions of loyalty and hatred of radicalism, so often elicited from very active partisans on public occasions.

Independently of these charges of collection, the "siftings" are more outrageous in this than in any other department of government, and amount to the sum of 310,982*l.* 2*s.* 9 $\frac{3}{4}$ *d.*, which includes ancient pensions 6719*l.* 5*s.* 11*d.*, salaries and allowances to wardens, rangers, &c. (Duke of Grafton and Mr. Long Wellesley!!), keepers, &c. 6009*l.* 2*s.* 10 $\frac{1}{2}$ *d.* Compensations (oh! these compensations) upon the abolition of offices, 397*l.*; payments for land and buildings purchased on behalf of the crown, for law expenses, and God knows what other charges, 34,875*l.* 16*s.* 11 $\frac{1}{4}$ *d.*; for repairing and maintaining buildings, wall, and roads, and for making

inclosures and plantations in the royal forests and parks, 68,085*l.* 19*s.* 4½*d.* ; and for auditors, treasury, parliamentary, and navy office fees, 4429*l.* 3*s.* 2½*d.* Then comes 75,000*l.* in part repayment of monies advanced to the officers of woods and forests by the commissioners of French claims.

The author abstains from making any observations upon the most improper, if not illegal diversion (with the consent of the treasury), in the year 1827 of the sum of 250,000*l.* (of which this 75,000*l.* is a part re-payment), and the subsequent reckless application of that sum to indulge the extravagant whims and caprices of the late king. The sum of 66,933*l.* 2*s.* 4*d.* was transferred to the fund standing in the names of the commissioners, under 7 Geo. IV. c. 77, at the Bank of England to be applied for the purposes of the Strand improvements. Notwithstanding the extent of this revenue, the crown lands have been actually mortgaged to the exchequer bill loan commissioners under that act for 400,000*l.*, and also to the Equitable Assurance Company for 300,000*l.*, under another act passed 10 Geo. IV. c. 61, which sums were to be applied for purchases in and near the Strand for the purpose of executing the improvements in that part of the metropolis. There appears in these accounts a re-payment in part of principal money and for annual interest upon these loans of the sum of 35,050*l.* The sum of 12,499*l.* 6*s.* 1*d.* appears to have been applied for works at Buckingham-palace, now under the direction of Mr. Blore, and also the sum of 983*l.* 6*s.* 1*d.* for keeping up the gardens under the direction of Mr. Aiton. Nothing can be more disgraceful to the taste of the age than this monstrous excrescence of bricks and plaster ; nothing more profligate than the expenditure from the beginning to the present period ; and in the last session an act was passed (3 & 4 Will. IV. c. 81) authorising the application of part of the land revenue of the crown for providing fixtures, furniture, fittings, and decorations for this palace, which it is very improbable his present or any

other king will ever inhabit ; at any rate, we trust, the good taste of the Princess Victoria will cause this excrescence to be disposed of for the benefit of the public.

The transactions connected with the building of York-house, in the Green-park, ought to have excited the vigilance of parliament ; and as much public curiosity is felt relative to this subject, it may not perhaps be uninteresting to peruse extracts from the evidence given before the committee of the House of Commons in the last session.

“The Right Honourable JOHN CHARLES HERRIES, a
Member of the Committee, examined.

“The committee have before them a treasury minute of the 14th of September 1826, in which it is stated that York-house was charged with 30,000*l.* to Messrs. Coutts, and also with another 30,000*l.* to Messrs. Greenwood and Co., on a mortgage of some standing. It appears that the mortgage to Messrs. Coutts was paid off on the 28th of March 1827, and that upon the 30th of March 1827, 25,503*l.* 5*s.* 2*d.* was paid to Messrs. Rothschild, but there is no mention of any payment made on the 30,000*l.* mortgage, which was said to be a mortgage of some standing to Messrs. Greenwood, although Lord Liverpool states in that minute, that he had agreed to give it up for the payment of the 20,000*l.* ; can you state why Messrs. Greenwood’s mortgage was not settled in preference to Messrs. Rothschild ?—It would be right that the committee should be informed of the origin of the transaction to which this inquiry relates. In the middle of the year 1826 the Duke of York was in an extremely bad state of health, so much so, that at that time there were very anxious apprehensions for his life. It was represented to the first lord of the treasury, and to other members of his majesty’s government at that time, that the duke’s then state was very greatly aggravated by the embarrassment and difficulties in which he was involved, and which occasioned

him very great vexation of mind, by reason of his undertaking to build the house upon the crown lands in the Green Park, the expenses of which considerably exceeded his then power of meeting them; and that it was believed, that if his mind could be relieved from the pressure upon it, arising from this circumstance, there would be a better chance of his recovery than if he continued to labour under the difficulties it occasioned. Not only the friends of the Duke of York, but his medical advisers, very strongly urged this upon the consideration of the ministers to whom I have alluded. There arose thereupon, as I had occasion to know, from the communications I at that time had with several of them, the most earnest desire on their part to contribute, by any means in their power, to afford relief to the Duke of York in this respect. It was in consequence suggested, on the part of those who acted for the duke, and who were more immediately attached to his service, that the building which he was thus engaged in should be purchased for the public, or that some arrangement should be made, so that the advances of money which were necessary to defray the expenses of the building, should be provided for by the treasury instead of by the Duke of York. It was upon some communication to this effect that a negotiation on this subject was commenced about the month of June, between the friends of the Duke of York and Lord Liverpool. The Earl of Ripon, and, I think, Sir Robert Peel and Mr. Canning, who were at that time members of the government, in all of whom there existed, I believe, a strong disposition to meet the urgent representations of the duke's friends with all the favour that could be extended to the circumstances of the case. A meeting took place, at which I was present, and at which there was laid before Lord Liverpool and Lord Ripon a statement of the sums which had been actually expended on the building of the house, of those which were yet due to tradesmen, and of the encumbrances then subsisting in the nature of mortgages

upon it, in order to determine the extent to which the public might undertake to make advances towards the expenses of the building, and have, in the house itself, a sufficient security for the repayment thereof. It was after a communication of this description, that the Duke of York addressed a public letter to the treasury, which, I apprehend, has been before the committee, making an offer with respect to this house, which led to the subsequent minute of the treasury: I think the purport of that letter was, that the Duke of York being under the necessity of borrowing in some quarter the requisite means of making the payments becoming or already due for the building of his house, might be compelled to pledge as a security, and thereby perhaps ultimately to alienate his interest in it; and that as it might be a matter of much importance to the public and to the crown, that a house so situated in the park, and in the immediate vicinity of the palace, should not be disposed of to any indifferent individual, with the chance of being put to any purpose wholly unsuitable to its position, he offered, in the first instance, to the lords of the treasury, to consider in what way they might step in between him and the difficulties in which he was placed, so as to secure a pre-emption of the house, and thereby to prevent any such inconvenience. I may here be permitted to observe, that what I am now adverting to has been the subject of statement and observation in parliament. Upon the letter from the Duke of York, the treasury minute was framed, which is the document referred to in the question that I am now called upon to answer. The determination of the treasury on the subject is therein expressed; and it is in execution of the directions therein given, that those payments were made which are now the subject of inquiry. It is stated in that paper, that Messrs. Coutts had a lien of 30,000*l.* upon the house, and that Messrs. Greenwood and Cox had also a claim by way of mortgage to the same extent: and it is further mentioned, that it

had been arranged between Messrs. Greenwood and the Duke of York, or his agents, that 20,000*l.* should be accepted by Messrs. Greenwood and Co. from the treasury, in discharge of their encumbrance of 30,000*l.* After the conclusion of this arrangement, communications were made to Messrs. Coutts, and to Mr. Cox, on the part of Messrs. Greenwood and Cox, informing them that the treasury could not immediately discharge their respective encumbrances, but must postpone the doing so for some months. In the mean time, the Duke of York being under the necessity of making payments for the building of the house, was receiving assistance by advances for that purpose, which were partly furnished from the droits of the crown, and partly from Mr. Rothschild, under the cognizance of the treasury. For the sums so advanced, his royal highness's receipts were lodged at the treasury, and care was taken to ascertain that the money so advanced had been exclusively applied to payments for the building of the house. In discharge of that advance, the payments were ultimately made to Mr. Rothschild, under the order of the treasury, which appears in the books of the office of woods. I am now to advert to that part of the question put to me which relates to the omission to pay the sum due to Messrs. Greenwood and Co., when the other encumbrances were discharged. At the time when it became convenient to the treasury to make these payments, the claims of Messrs. Coutts and of Mr. Rothschild were settled, and the same would have been the case with respect to Messrs. Greenwood and Co. if they had not objected to receive the 20,000*l.* as agreed upon with the Duke of York. It was then, for the first time, known to the persons in the office, or at the treasury, acquainted with the course of this transaction, that any doubt or difficulty existed on this subject. The matter has become the subject of a suit in chancery between the treasury and the executors of the Duke of York, and I believe between other parties also, information con-

ment entered into with him, and under that agreement to take the house at a valuation.

“Can you state why the treasury did not, by legal means, then sell it at the risk of the executors?—I apprehend that the mode which the treasury pursued was the natural consequence of the original arrangement which they had made with the Duke of York, and also that no other course could have been more advantageous. I should observe here, that all the advances made out of the public funds to the Duke of York, would have been more than repaid by the valuation of 81,000*l.* put upon the house. That was the object held in view by the treasury, and I believe, as I have already observed, that they felt themselves obliged to pursue that line after the Duke of York’s death, by which they had bound themselves in his life-time. That was apparently the fairest course upon the whole, for all the parties concerned, not excluding the claims of his royal highness’s creditors.

“It being optional with the treasury, you conceive then that it was the best course to purchase it, and to re-sell it, even at a loss?—I am not prepared to admit that it was entirely optional; I think it was binding upon the treasury, if they took the house for the repayment of their advances, to take it at a valuation.

“Was it arranged with the Marquis of Stafford,* that he should give 72,000*l.* previous to the purchase by the treasury for 81,000*l.*?—Certainly not. In adverting to this part of the subject, to which my attention was called by the note which I received from the chairman of the committee after the last meeting, I must beg to observe, that although the date of the valuation, and that of the subsequent sale, appear to be very close to each other (being within the same month of December), yet that the measures for procuring that valuation, and for bringing it to a close, had been many months

* The Marquis of Stafford here referred to, was subsequently created Duke of Sutherland, and died in February last (1834).

on foot before it was completed. The cause of the delay, and the nature of the difficulties proceeding from difference of opinion between the architects employed to value the house, may be ascertained by a reference to the person employed in the office in which we are now sitting. I remember that it was my duty upon several occasions, to inquire why the matter was not completed, and to urge the completion of it. This will account for its appearing only to have been concluded so recently, when it was again disposed of to Lord Stafford. In point of fact, the agreement or determination to take the house at a valuation was made long before.

“ The next point to which my attention has been called, is, how it happened that the premises were sold at a smaller price than that at which they were valued to the treasury. Now upon that part of the transaction, it so happens that I am not able to give the committee the information which they require. The sale of the house to Lord Stafford did not come within my personal or immediate direction, although some of the proceedings which led to it had done so. While I was secretary to the treasury, and soon after the Duke of York's death, an agent of Lord Stafford informed me verbally, that Lord Stafford wished to be the purchaser of the house. In the course of the conversation which I had with him, I stated that the treasury were under an obligation to take the house at a valuation, and that I presumed, if Lord Stafford wished to be the purchaser, he would not be unwilling to take it at the same valuation from the treasury ; that if the treasury did, as I supposed they would, gladly accept the proposal from Lord Stafford, to be their tenant, that his lordship, upon the other hand, would, I presume, be equally content to take it at the price which the treasury should have to pay for it. Such was the substance of what passed between myself and Mr. Loch, on behalf of Lord Stafford. I reported it of course to Lord Goderich, and it

was thereupon understood that Lord Stafford was an applicant, to be the purchaser of the house upon that footing. After the valuation was made, I believe Lord Stafford was called upon to know whether he would conclude the purchase accordingly. Of the objections then made on his part, and of the reasons which induced the treasury to accept from his lordship a lower sum than the valuation of the architects, I can give no precise information, and for that reason I will not even allude to the grounds on which I have understood that the valuation was deemed excessive. I have already stated that I had no immediate share in the conclusion or direction of the business; but as the note conveyed to me by the chairman, requesting information on this subject, states, as the ground for asking it, that I was chancellor of the exchequer at the period in question, I may be permitted to observe, that there were political circumstances existing at that moment well known to the public, and to which I need only distantly allude, which may remove the impression, that because I was chancellor of the exchequer at the time, I ought to be able to give an account of the particulars of this case. It may be enough for me to say, that at the last date to which my attention has been called, although still officially and strictly speaking chancellor of the exchequer, I had, in point of fact, placed my resignation of the office in the hands of the first lord of the treasury.

“ Can you state when the first intimation was made by the Marquis of Stafford, of his disposition to treat for Yorkhouse?—I do not bear in my recollection the exact date of it. It was, I believe, before the commencement of the valuation. It was made verbally, rather as a disposition to treat for the property than as a distinct proposal, or in a shape that could be binding, as I imagined, upon either party; and in the conversation which the agent of Lord Stafford, Mr. Loch, had with me at the treasury, a willingness was expressed by him in behalf of Lord Stafford, to become the

purchaser of the house, at such valuation as should be put upon it for the transfer from the executors of the Duke of York to the treasury. No mention was made at that time of any specific price, or of the probable amount of the valuation.

“ If you had understood that he was bound to be the purchaser at that price, would you not have made him a party to the valuation ?—I think that I remember now that I said in conversation, that he had better appoint a man to assist in the valuation ; and by his not doing so, I presume that he did not choose to be bound by it. I think if Lord Stafford had been represented by an agent in the valuation, he would have been positively bound by the result.

“ The minute, after stating the premises, goes on to say, that the Lords are decidedly of opinion that it is of importance to the public that the crown should be secured, if possible, in the privilege of purchasing this house, in the manner proposed by his royal highness. Can you inform the committee what were the grounds of that opinion ?—They are obvious, and they have been stated to the public in parliament. When there was a possibility of the house being disposed of to some private person, in consequence of the difficulties under which the Duke of York laboured, and perhaps of its being made applicable to purposes not only unsuitable, but offensive to the vicinity in which it was placed, particularly to the royal family, it was certainly desirable, in the opinion of the treasury, that such a possible contingency should be avoided ; that the power should be secured to the crown, either of placing it in the hands of a tenant that would be perfectly unexceptionable, or of applying it to some public purpose.

“ In the sale to the Marquis of Stafford, was any arrangement made to secure to the crown the right of pre-emption from him, or that from him it should not pass over so as to become objectionable in the way just referred to ?—I think

the answer I have already given will show that I am not the most competent person to answer that question. I had no part in the concluding that transaction.

“ It appears that the treasury came to a resolution to advance money in pursuance of a communication they received from his royal highness on the 14th of September 1826 ; had any advances been made by Mr. Rothschild previously to that time ?—I think there had.

“ It appears that when this treasury minute was made, the lords of the treasury took upon themselves to pay off, amongst other things, two mortgages upon the premises ; can you state why the mere pre-emption was taken as a security to indemnify the public, and why the lords of the treasury did not secure that the public should stand in a situation not of persons having a mere pre-emption, but a mortgage upon the premises ?—The paying off of the previous engagements in order to acquire a mortgage, with priority of claim, the other liens must have been fully cleared off. This the treasury could not conveniently effect, on account of the state of the funds at their disposal. I have already stated that the payment to Messrs. Coutts and Messrs. Greenwood and Co. was postponed, by an understanding with them on that account. But the lien which the treasury had upon the property, was in the nature of a mortgage, and it had the same effect ; they came in upon the same grounds, and as effectively as if they had had a mortgage upon the premises, when they had paid off Messrs. Coutts and Messrs. Greenwood. They did not in the first instance clear off these parties in order to become the first mortgagees, but they stood in this position, that after having made those advances, it was open to the treasury to discharge these claims, and so to acquire possession of the house at a valuation.

“ Can you suggest to the committee the way in which they may be satisfied, that the money advanced by the

treasury to Mr. Rothschild was actually expended at York-house?—Mr. Spearman, of the treasury, and Mr. Parkinson, the solicitor to the Duke of York, can give the best information. Mr. Parkinson was the person who received the money, and who, I believe, paid the tradesmen's bills.

“ Was the opinion of the law officers of the crown taken as to the power of the treasury to call upon this office to make the advance of 56,000*l.* required by the Duke of York?—They did not. I apprehend that there existed no doubt concerning the power of the lords of the treasury to direct these advances in the mode which they adopted. The committee have seen, in the documents before them, that the payments in question were ordered to be made specifically out of the French indemnity monies, impressed into the hands of the commissioners of woods and forests. The legal authority of the board of treasury to apply those funds, under the then-existing circumstances, to any public purposes, had been previously ascertained. The application of them in this case was only by way of advance, to prepare the way for the final disposal of York-house. No material delay in the conclusion of the transaction was anticipated; and it was consequently expected that the monies would have been more speedily replaced by the sale of the building than was actually the case. This will account for these funds having been made use of on this occasion, although destined to furnish the means (*ad interim*) of meeting the demands of the office of woods for Buckingham-palace. In point of fact, the land revenues of the crown were not employed in the transaction. The commissioners of woods were appointed to carry into execution the particular orders of the treasury in this matter, not with the funds under their own management, but with monies specially appropriated by the treasury to this purpose, and over which their lordships had an undoubted control.

“ COBBETT DERBY, Esq., examined.

“ What situation do you hold?—I am agent to Mr. Maule, solicitor to the treasury, in his chancery matters.

“ Can you give the committee any information relative to any suits which have been instituted touching York-house? —There are three suits touching York-house: the first is a suit that was instituted by Mr. Burnell, a builder, against the Duke of Wellington and the lords who composed the treasury board at the time. The claim that he put forth on that occasion is a lien upon the purchase-money of the house for his demand. The Duke of Wellington put in his answer, with the other lords of the treasury, to that suit, upon the 18th of June 1832. From that time to the present no further proceedings have taken place, excepting an order obtained by the plaintiff to amend his bill, and that was obtained within a few months.

“ Is that a creditor's suit?—No, it is a suit individually by him; he claims a lien upon the purchase-money of the estate.

“ Does he set forth any contract between himself and the lords of the treasury?—No, he founds it upon some documents.

“ Have any steps been taken for having that case decided? —He has but recently amended his bill. The next is a suit instituted by Mr. Cox, who is the second mortgagee of York-house, against the board of woods and forests at the time of this transaction, and against the attorney-general, in order to redeem the first mortgage and to foreclose. That suit is now pending, and the attorney-general's answer waits for the answer of that board to be first put in, as it refers to that.

“ What is the third suit?—The third suit is a suit by Greenwood and other creditors of the Duke of York against the executors of the Duke of York, for an account of his

assets, and in that suit a claim has been taken in on the part of the crown for the balance upon this transaction.

“What is the question at issue so far as the woods and forests are concerned?—Mr. Arbuthnot and the other two gentlemen, I understand, have had an assignment of Coutts’s mortgage made to them of 30,000*l.*, and in that character they are made parties to this suit of Cox’s.

“Is there any dispute with regard to the mortgage of 30,000*l.* assigned by Coutts?—No.

“Then what is the point in dispute?—The point in dispute is with reference to the deposit of the plate.

“Can you lay before the committee any opinions of the law officers of the crown with regard to the state of these suits in Chancery?—Certainly, there are opinions upon the subject.

“Is there any release from Messrs. Greenwood and Co. of 10,000*l.* as part of their mortgage of 30,000*l.*?—I am not aware of any, but it would not be in my province, it would be with Mr. Green, the solicitor of the woods and forests.”

“WILLIAM GREEN, Esq., examined.

“You are the solicitor to the board of woods and forests?—I am.

“Are you concerned on behalf of this board, in any suit in Chancery, touching York-house?—Yes.

“Will you explain the object of that suit?—Some time ago Sir Coutts Trotter and Mr. Marjoribanks had a mortgage upon York-house; that mortgage was subsequently paid off, and there was an assignment taken to the then commissioners, Mr. Arbuthnot, Mr. Adams, and Mr. Dawkins, of that mortgage, amounting, with interest, to thirty-one thousand odd hundred pounds. In consequence of the property being so assigned, Mr. Arbuthnot, Mr. Adams, and Mr. Dawkins, were made parties to that suit; the form of the bill being, that Cox and Greenwood may redeem and

foreclose, and therefore of course they must pay the prior charges off; and that is the only way in which Mr. Arbuthnot, Mr. Adams, and Mr. Dawkins, were made defendants. The present commissioners were made defendants in the first instance, but their names were afterwards struck out by an amendment, the plaintiffs being satisfied that they were *not* necessary parties.

“ There was a mortgage to Greenwood and Company, of anterior date to this of Coutts’s ?—There was, and that mortgage was surrendered upon a new lease being granted. This property was held by the late Duke of York, under two leases, one of the house, the other of a small piece of ground adjoining, and his royal highness was anxious to have the whole property comprised in one lease, and he also required money. Coutts’s house agreed to advance him 30,000*l.*, upon having the first charge upon the new lease, to which Cox and Greenwood acceded. Cox and Greenwood joined in a surrender of the first two leases, and upon that a new lease was granted, and that lease was immediately mortgaged to Sir Coutts Trotter and Mr. Marjoribanks ; Messrs. Cox and Greenwood relying upon the equitable interest, which was reserved to them in the surrender.

“ Was there a declaration to that effect in the surrender ?
—There was.

“ And that is recognised by Coutts ?—It is.

“ And Greenwood now claims to pay off Coutts’s mortgage ?—Just so.

“ Then they will be the representatives of two mortgages of an amount of 60,000*l.* ?—That will depend upon the question to be tried.

“ How stands that question as to the 10,000*l.* ?—I am not concerned in that suit, but there is at this moment an answer drawn, to be put in by the attorney-general in Cox and Greenwood’s suit. There is also a creditor’s suit in which there has been a charge taken in by the solicitors to

the treasury, on behalf of the crown, claiming the 10,000*l*.

“ Did you receive any instructions from this office, to carry into effect any contract between the executors of the Duke of York and the office ?—Yes, there was an authority to purchase.

“ Has there been a purchase-contract executed ?—No ; the Duke of York’s executors declined to make an assignment, in consequence of a suit filed by a person of the name of Burnell, a creditor of the duke’s, the executors being advised, that during the pendency of that suit they could not safely execute any assignment of the lease.

“ When was your attention first drawn to the contract with the executors of the Duke of York ?—I am not certain, but I think it was about December 1827. The duke died, if I recollect right, in January 1827.

“ When you received instructions from the office of woods, for the contract with the executors of the Duke of York, for a sum of 81,950*l*., was your attention drawn to the advances which had already been made, with a view to the repayment of such advances ?—If my recollection is correct, my instructions were merely to draw the assignment to Mr. Frankland Lewis, from the executors of the Duke of York as a purchase. There was no previous contract that I had to do with.

“ Was it drawn ?—It was drawn, certainly.

“ Was it engrossed ?—I am not certain, but I think not.

“ Did it set forth the consideration ?—Yes, of eighty-one thousand odd hundred pounds.

“ Then a draft assignment of the original lease was prepared by you, in which the full consideration was stated, without any reference to previous advances ?—In all probability there would be something said with respect to the two existing mortgages with a view to encumbrances, but I

do not think there was any thing but those two mortgages mentioned.

“ Was there any reference whatever to the payment which had been made to Mr. Rothschild?—Certainly not.”

“ ALEXANDER YOUNG SPEARMAN, Esq. examined.

“ What is your situation?—I am auditor of the civil list, and a principal clerk assistant to the secretary of the treasury.

“ Had you occasion to be acquainted with the advances made by Mr. Rothschild on account of the building of York-house?—Yes.

“ Mr. Rothschild appears to have advanced 10,000*l.* on the 10th of July 1826; have you the means of stating whether that advance was made to tradesmen or builders employed on York-house?—The advance was made, I believe, by Mr. Rothschild to myself. The money was paid by him to me, and was by me placed in the hands of Mr. Parkinson, the Duke of York’s solicitor, to be by him used in paying the bills of the tradesmen engaged in building York-house.

“ Did you ascertain that it was paid for tradesmen’s bills?—No, I did not; Mr. Parkinson gave the assurance to the treasury that it was so employed, and can give the information on that point.

“ There was another advance of 3000*l.* by Mr. Rothschild upon the 4th of December, and 12,000*l.* upon the 18th of December 1826; were those advances paid by you?—I believe the same course was taken with respect to the three payments.

“ And you can state nothing more respecting them than that you paid them to Mr. Parkinson?—Nothing whatever.

“ Then you were merely made the medium of the money transactions between Mr. Rothschild and Mr. Parkinson?—Precisely so.

“ Without having any knowledge of the eventual applica-

tion of such sums of money?—I had no personal knowledge of the fact that they were so eventually applied; the payments were made to Mr. Parkinson upon his representation, from time to time, that the money was required to pay the tradesmen's bills. Mr. Parkinson made those statements sometimes verbally, and sometimes by letter, to me or to Mr. Herries, at that time secretary of the treasury; and it was in consequence of the applications so made by Mr. Parkinson, that the money was advanced to him for the purpose above stated.

“ Why was the treasury made the medium of payment of any monies between Mr. Rothschild and the Duke of York's solicitor, Mr. Parkinson?—I understood at the time that the treasury having agreed that the money should be advanced to the Duke of York upon certain conditions, and not being prepared at the moment to make the advances, Mr. Rothschild agreed under their guarantee to advance it for the Duke of York, to be employed in completing the building.

“ Is that guarantee in writing?—I do not know; I should think not.

“ By whom was that guarantee given to Mr. Rothschild?—I believe by Lord Liverpool !!!

“ From whom did you understand that a guarantee had been given to Mr. Rothschild that the money advanced by him to the Duke of York should be repaid by the treasury?—The course of the transaction, as far as I had concern in it, was this: Mr. Parkinson wrote to the treasury, to say that the Duke of York had directed him to apply for a certain sum of money to enable his royal highness to carry on the building of his palace. Upon that I was instructed by Mr. Herries to receive the money of Mr. Rothschild, and I believe the guarantee was given by Lord Liverpool; when I use the term guarantee, I do not know that I use a proper term: what I mean to say is, that an assurance was given to

Mr. Rothschild, that the treasury having a lien upon the house in consequence of those advances, would take care that he should be repaid.

“ Was any written statement received from Mr. Parkinson, that the money so advanced, and for which Lord Liverpool gave his verbal guarantee to Mr. Rothschild, should be secured upon York-house?—The Duke of York himself, upon every occasion upon which an advance was made to Mr. Parkinson, gave his own receipt, declaring that it was advanced upon the security of the house.

“ Did the Duke of York give his own receipt for the 12,000*l.* paid into your hands by Mr. Rothschild upon the 28th of December 1826?—Yes, he did.

“ Have you got that?—Yes, I have—[*producing the same*].

“ Have the goodness to read it?—

“ ‘ Received, the 27th day of December 1826, of the Lords Commissioners of his Majesty’s Treasury, the sum of Twelve Thousand Pounds, on further account of the sum they have agreed to advance me for the completion of my house in the Stable-yard, and for which I am to give them security thereon.

(Signed)

“ ‘ FREDERICK.

“ ‘ Witness, John Parkinson.’

“ Was a similar receipt given upon the two payments of 3000*l.* and 10,000*l.* in July and December?—The receipt of the 10th July was in these words:—

“ ‘ Whereas the Lords Commissioners of his Majesty’s Treasury advanced me on the 30th ultimo the sum of Ten Thousand Pounds, for which I gave them my receipt, and an engagement to execute a security. And whereas they have this day advanced the further sum of Ten Thousand Pounds. Now I do hereby engage upon request, and at my expense, to execute a security for those two sums on my house and premises in the Stable-yard, payable at the end of six

months from the date hereof, with interest at five per cent. And I do further agree, that in case their lordships shall pay off the existing mortgage for Thirty Thousand Pounds, and advance me the further sums necessary for the completion of my house, and on security thereof, that I will enter into an engagement (in case I should be disposed to part with the same before the money to be secured thereon shall be paid off, but not otherwise) to give them the option of purchasing, at a valuation of two indifferent persons, one to be chosen by each party; and also, that in case I shall not pay off the money so to be secured in my lifetime, then that my representatives shall offer my said house and premises to my Lords Commissioners for sale upon the same terms. As witness my hand, this tenth day of July, One thousand eight hundred and twenty-six.

(Signed)

“ ‘FREDERICK.

“ ‘Witness, John Parkinson.’

“ By that receipt it appears that there had been 10,000*l.* advanced before the 10th of July?—There had been.

“ When was that advanced?—On the 30th of June.

“ Out of what fund was that advanced?—From the droits of the crown.

“ Was there any receipt for that?—There was, in these words:

“ ‘Received, the 30th day of June 1826, of the Lords Commissioners of his Majesty’s Treasury, the sum of Ten Thousand Pounds, for which I am to give them security.

(Signed)

“ ‘FREDERICK.

“ ‘£10,000. Witness, John Parkinson.’

“ Was a similar receipt given for the 3000*l.* advanced upon the 4th of December 1826?—The receipt bears date the 5th of December, it is for 10,000*l.*; of which 3000*l.*

was a part of the money advanced by Mr. Rothschild, and 7000*l.* was a further advance from the droits.

“ Then there was no receipt given for the 3000*l.* specifically, but on the 5th of December that sum was embraced in a receipt given by the Duke of York for 10,000*l.*; the rest of the 7000*l.* having been supplied by the droits of the crown?—Precisely so.

“ Have the goodness to read the receipt?

“ ‘ Received, the 5th day of December 1826, of the Lords Commissioners of his Majesty’s Treasury, the sum of Ten Thousand Pounds, on further account of the sum they have agreed to advance to me for the completion of my house in the Stable-yard, and for which I am to give them security thereon.

(Signed) “ ‘ FREDERICK.

“ ‘ Witness, John Parkinson.’

“ Was the 10,000*l.* sum thus advanced, paid to Mr. Parkinson?—Yes, the whole of it was paid to Mr. Parkinson.

“ Have you any other receipts?—I have another receipt of a payment from droits.

“ ‘ Received, the 27th day of December 1826, of the Lords Commissioners of his Majesty’s Treasury, the sum of Twelve Thousand pounds, on further account of the sum they have agreed to advance me for the completion of my house in the Stable-yard, and for which I am to give them security thereon.

(Signed) “ ‘ FREDERICK.

“ ‘ Witness, John Parkinson.’

“ What acknowledgment did you give to Mr. Rothschild upon the receipt of the several sums to which you have referred?—I do not recollect at this moment that I gave any; if I did give any, they were exchanged when Mr. Rothschild received his money from the commissioners of woods.

“ Was it part of your duty at all to ascertain whether any part or the whole of that 47,000*l.* advanced from droits was actually expended at York-house?—Not at all; I had merely to pay it over to Mr. Parkinson.

“ Were you at all concerned in the negotiation between the executors of the Duke of York and the commissioners of woods and forests, for the sale of York-house?—Not in the slightest degree.

“ What is the total sum you have paid to Mr. Parkinson, to be applied to York-house?—The total sum that was paid was 47,000*l.*, of which, I believe, 37,000*l.* passed through my hands. I think Mr. Herries paid the other 10,000*l.* from the droits to Mr. Parkinson.

“ Is York-house mentioned in all the receipts?—In the first receipt it is not.

“ Then with respect to the first 10,000*l.*, there was no understanding that it should be applied to York-house?—I cannot state that.

“ But with respect to the other 12,000*l.*, it was distinctly stated that it was to be applied to York-house?—Yes.

“ JOHN PARKINSON, Esquire, examined.

“ You are a solicitor?—I am.

“ Were you charged with the affairs of the late Duke of York?—I was, in part.

“ Will you state what sum you received from the treasury?—I received 10,000*l.* on the 30th of June; on the 11th of July, 10,000*l.*; on the 27th of November, 5000*l.*; on the 5th of December, 10,000*l.*; and on the 29th of December, 12,000*l.*; making in the whole 47,000*l.* in the year 1826.

“ How did you apply those sums?—I paid them to Mr. Wyatt, under the directions of the Duke of York, with the exception of the second 10,000*l.*, which was the 10,000*l.* that I received in July. I gave the Duke of York credit

for the 10,000*l.* I paid to Mr. Wyatt, on the 1st of July 1826, for which I have his receipt, 9101*l.* 19*s.* Then on the 11th of July 1826, upon receiving the second sum, I paid that sum to the Duke of York's account with Messrs. Coutts and Co., for which I have got their receipt.

“How was that applied?—I do not know, only that I received from his royal highness 3500*l.* in the months of August and November following, viz. 2000*l.* on the 3rd of August, and 1500*l.* on the 15th of November; on the 5th of August I paid 2000*l.* to Mr. Wyatt; on the 16th of November, 1500*l.* more. On the 28th of November I paid 3000*l.* more to Mr. Wyatt. Then on the 7th of December I paid 10,000*l.* to Mr. Wyatt. Then, on the 29th of December, I paid to Mr. Wyatt 12,452*l.* 13*s.* 10*d.*, making altogether 38,054*l.* 12*s.* 10*d.*, which I paid to Mr. Wyatt; and for the sums paid by me I have his receipts all in the same form.

“Is there any agreement between the executors of the Duke of York and the woods and forests for the sale of York-house?—None whatever. There was an agreement between the Duke of York and the lords of the treasury that they should have the priority of purchase in case he did not redeem those sums of money that they had lent him; I have got copies of those agreements with me.

“Are you employed now in any of the suits?—I am employed for the executors of the Duke of York.

“It appears that on the 2nd of June the sum of 30,000*l.* was advanced by Coutts to the Duke of York; was that applied in the same way?—No; I had nothing to do with the application of that; that went to the Duke of York's own account.

“Are Messrs. Coutts now claiming the repayment of the original mortgage?—It was paid to Mrs. Coutts some time ago.”

“The right honourable CHARLES ARBUTHNOT examined.

“When were you appointed first commissioner of this office?—I have been first commissioner at two different periods. I was first appointed in the early part of 1823; I remained a commissioner until April 1827, when I resigned; I was re-appointed in the early part of 1828, and I then remained three or four months, but not more.

“Was it during the first appointment that an application was made by this office to the treasury for the advance of a loan of money?—Yes, it was.

“Under what circumstances was that application made?—I will state as clearly as I can what led to the application. In the year 1825, the present Lord Ripon, then chancellor of the exchequer, brought a bill into parliament for the purpose of applying the surplus revenues of this department to the building of Buckingham-house. I perhaps might be allowed to say, that at the time this bill was brought into parliament, I was seriously ill in the country, and it was only indirectly that I knew such a bill was brought in; that bill, as I believe every gentleman knows, was passed into a law, and the chancellor of the exchequer calculated that a certain sum might be appropriated, as the surplus revenue of this department, to the building of Buckingham-palace; he imagined, I believe, that it would take four years to complete the building, at the rate of about 70,000*l.* a year. It certainly did happen that the building was more extensive than had, I believe, been originally intended, and the expenses were incurred more rapidly, and to a greater amount, than had been anticipated; for it will be found that in two years almost the entire sum which had been considered as likely to be called for in the whole, had been expended long before the building was finished. In 1826, many bills to a very large amount were presented to the board of works, there to be examined previous to their being sent to this

office for payment. I was aware that it was totally impossible, from the revenues of this department, to meet those bills; and as I was in the habit of seeing Lord Liverpool, the first lord of the treasury, every day, I felt it my duty to lose no time in informing him that bills were coming for payment which we could not meet; and I told him, that unless monies were advanced to this office, it would be absolutely necessary for us to protest those bills, as we had not money to pay them. In consequence of this, Lord Liverpool and the chancellor of the exchequer took the matter into consideration; and it happened that Mr. Canning, then secretary of state for foreign affairs, had about that period informed the treasury that, after liquidating all claims on the French funds, there was a very considerable surplus remaining. Lord Liverpool and the chancellor of the exchequer referred to the king's advocate for his opinion, how the surplus ought to be applied; the answer of the king's advocate was, that by act of parliament, the treasury had power to apply the surplus according to its discretion in any way it thought fit for the public service. A treasury minute was passed, stating that we were in want of money to pay the bills for Buckingham palace, and it was resolved that 100,000*l.* should be advanced by way of loan to the office for that purpose; this office being required to repay the money with interest, whenever so called upon.

“ On that understanding with the lords of the treasury, how much money on the whole was advanced to this office from that fund?—The whole sum that was advanced from the French fund amounted, at various different payments, to 250,000*l.*

“ Which was borrowed to enable this office to meet the demands of the builders and other works going on at Buckingham-house?—If it had not been for my application to Lord Liverpool, for money to assist us in paying the bills, no money would have been advanced. It certainly did

occur afterwards, that the treasury, acting on the discretion which it had satisfied itself it possessed, of applying money to public purposes, made a subsequent advance of 100,000*l.*; and there was a written order from the treasury, ordering us to pay two sums for the expenses of York-house, one amounting to 25,000*l.* payable to Mr. Rothschild, and the other to 31,000*l.* payable to Messrs. Coutts.

“ Was the period when the second sum of 100,000*l.* was advanced, the first time this office was called on, or any intimation was made to it to advance money for York-house? —It was the first time that this office was directed to make any advance for York-house.

“ Had there been any previous discussion between this office and the treasury in reference to York-house, before the advance of the second sum of 100,000*l.*?—No order had been given to advance any money; perhaps you will allow me to say with regard to that advance, that I remember well that in 1826 the persons interested for the Duke of York, his medical advisers and others, informed Lord Liverpool and other members of the government, that the Duke of York was in great distress of mind on account of the expenses of York-house; he was then, as is well known, attacked with the illness which led to his death; and the physicians stated, that unless means were taken to relieve his mind they could not hope to assist him in his recovery; I am certain that it was in consequence of its having been very much pressed on the government to relieve the Duke of York that the advances were made in 1826, which were repaid in 1826 by this department out of the last 100,000*l.* I do not know whether I rightly understood your question, but it was in the year 1826 that the application was first made to Lord Liverpool.

“ Do you remember when the original intention of the treasury to employ the office of woods and forests as the agents for the purchase of York-house was made known?—

In the year 1826 the application was made for relief to the Duke of York. I cannot at this moment recollect at what particular period it was that the determination was taken to purchase York-house; the purchase of York-house was made when I was out of office.

“At what period was the first communication made to you by the lords of the treasury, of their desire to advance money through this office to the Duke of York?—I hope the committee will allow me to say that it is my desire to give all the information in my power, being from day to day, and often many times in the day, in constant communication with Lord Liverpool, I knew the fact; I cannot at this moment say whether it was stated to me officially by him or privately, but I was acquainted with the circumstance; I knew that such an intention existed.

“You were perfectly well aware, in 1826, that the Duke of York’s state of health was such, that his medical advisers pressed on the government to relieve him, otherwise he could not recover?—I have been in the room with Lord Liverpool when he has been urged by some of his colleagues, and by the physicians themselves, entreating that some aid might be granted, as his mind was in that state of distress that they felt no attention of theirs could tend to his recovery, unless his mind was relieved.

“When was the first communication made to you from the lords of the treasury, of their disposition and intention to assist the Duke of York by an advance of money made through this office?—I know that in 1826 that communication was made to me, I will not say by the lords of the treasury generally, but it was made by Lord Liverpool and by Mr. Robinson; but I cannot say on what month it was made; it was in 1826. It will be remembered that the Duke of York died on the 5th of January 1827.

“It having been arranged in the manner stated, that money should be advanced for the relief of his royal high-

ness through this office, did you satisfy yourself as its chief commissioner, whether this office had the power to advance money by way of mortgage?—I considered myself in duty bound to obey the orders of the treasury in every thing that I imagined was legal; the treasury had satisfied itself by a report from the king's advocate, that they had the power to advance a certain sum of money from the surplus of the French funds to this office; and the treasury having chosen to make a loan to this office for particular purposes, I really did not feel that I could disobey the orders which I had received.

“The king's advocate having thus advised the lords of the treasury, what was the reason which induced you to become the medium of the loan of money to the Duke of York?—I was induced to it because I received the orders from the treasury, and I thought that I could not disobey those orders; but certainly it had been felt by the treasury, that as the freehold of York-house was vested in this department, it was right also that we should take charge of the mortgage; and I believe that the treasury was anxious to make this office the medium of the whole transaction, both as to the lease of the freehold and the holding the mortgage.

“That being the reason why this office was made the medium of this advance, was a regular deed of mortgage executed as security for the money so advanced?—Coutts had a mortgage on York-house, and the deed of mortgage was transferred to this department, when the sum of thirty-one thousand odd hundred pounds was paid; by that act we got the mortgage on York-house.

“But did the assignment of Coutts's mortgage to this office, also combine a security for the money to be advanced by this office?—I considered it as a security for the money that had been paid to Coutts's for the mortgage.

“I am aware that when the assignment of Coutts's mortgage was made to this office, this office became the repre-

sentative of the term; but my question is, whether such deed was also security for prospective advances; whether any mortgage was taken by this office for the money paid to Rothschild?—The only circumstance that took place when the money was paid to Rothschild was his receipt, which was preserved in this office.

“Then was there no other security taken by this office for the money paid to Rothschild than his receipt?—None, that I am now aware of. Gentlemen will permit me to say that several years have since elapsed, and some circumstances may not be present to my mind; I rather think that the Duke of York’s state of health was an impediment to further proceedings.

“Was the contract for the purchase of York-house from the executors of his royal highness the Duke of York, entered into while you were at the head of this office?—I rather think not; I believe it was in 1827, when I did not belong to this department.

“Allow me to ask whether you consider that in this transaction, as in all other transactions, you were bound to obey the orders of treasury?—I felt that by act of parliament I was bound to obey any orders which I conceived to be legal.

“Are you aware of any precedents with regard to a loan of a similar nature?—I am aware that there are precedents; and I have not the least doubt the books of the office will show them. The only one that occurs to me at this moment is in the year 1813, when there was a large sum of 30,000*l.* advanced to this office at the time that it was engaged in the new street; I am quite sure that, between 1813 and the time when I came to the head of this office, there were several instances in which loans had been received from the treasury.

“On the advancing of these loans, were they not directed by the treasury to special purposes?—I believe that in all

the instances to which I am referring, the special purpose was distinctly stated when the treasury made the loan."

The transactions thus detailed require no comment. Surely no further arguments can be required to induce the reformed House of Commons to institute an inquiry into the present claims upon the crown revenues, and the origin of those claims, and to ascertain the full value of the property which yet remains available to the public; and having accomplished this task, to take care that measures are at once adopted to apply the proceeds in aid of the burdens of the people. The circumstance that the charges of collection and the siftings amount to near 100 per cent, shows the absolute necessity of such an inquiry; and probably it will, in no long time, become a very serious consideration, whether any more efficient means can be devised than applying the proceeds (with some exceptions) to the extinguishment of the public debt, upon the same principle and for the same purposes as those adopted by the act for the redemption of the land-tax, in 1798, making the payments on account of such sale of these revenues operate as an *actual* and not *delusive* redemption of a proportion of the demands of the national creditor. But, alas! there seems at present but little inclination or courage in the parliament to meet questions of this nature boldly but calmly. If any real inquiry is suggested, or an attempt is made to enforce any positive reductions of the burdens of the people, then immediately up start the convenient phrases of "vested interests," "freehold rights," "national faith," those snakes, ever coiled, besetting the path of useful legislation, and hissing back solid improvements and national amelioration.

It would be unjust to a very meritorious public servant, not to pay an humble tribute of praise to the industry, ability, and moral courage, displayed by Lord Viscount Lowther, while at the head of the department of the land revenue.

The discharge of his official duties occasionally placed him in very delicate situations. No one was more attentive and assiduous, and his resignation was generally considered, by those who had an opportunity of forming a correct judgment, a serious detriment to this branch of the public service.

The first beginning of the spoliation of the crown lands may be traced to the period of the restoration, soon after which event an act was passed, 22 Car. II. c. 6, for advancing the sale of fee-farm and other rents of the crown. The powers of this act have been since greatly extended, but there does not appear any enactment to authorize those wanton alienations which have taken place, especially in modern times; and so considerable were the grants and allowances made by Charles II., James II., and William III., that parliament seriously took up the matter, and a bill of resumption actually passed the House of Commons, in the reign of George II., but was thrown out by the Lords.

The crown lands in Scotland were formerly under the management of the barons of the exchequer, but as that court has been recently abolished, as stated in the chapter upon the Excise, the management is transferred to the department of woods and forests. There have been equal profusion and extravagant expenditure in the revenues of the crown lands in Scotland and Ireland. Take an instance. On July 27, 1827, a warrant was issued by the king, authorizing letters patent to be prepared for granting to the Hon. Cospatrick Alexander Home, commonly called Lord Douglas, during the term of his natural life, the office of chamberlain and collector of the rents, resources, fen duties, and other casualties of superiority, issuing and payable to the crown, of the lands and lordship of Ettrick-forest, in the shire of Selkirk in Scotland, in the room of Alexander Pringle, esq., deceased, upon whose death this sinecure ought to have been abolished. By these letters patent Lord Douglas

is to receive a salary out of the revenues of 300*l.* per annum, and 20*l.* for a deputy, and should the rents and payments not be sufficient to defray the annual salaries for his lordship and his deputy, the deficiency is to be made good out of the crown lands called the Lordship of Dunbar, or the lands of Spot, and other lands within the sheriffdom of Haddington. The amount collected in the year 1832, from twenty-six persons, was 235*l.* 3*s.* 7 $\frac{3}{4}$ *d.*, from which 20*l.* was deducted for the salary of his lordship's deputy, leaving only 215*l.* 3*s.* 7 $\frac{1}{2}$ *d.* to defray the salary of 300*l.*, consequently, the sum of 84*l.* 16*s.* 4 $\frac{1}{2}$ *d.* had been abstracted from other revenues to make good this most infamous sinecure. *Ab uno disce omnes.* The revenue in general derives little benefit from the wily inhabitants of the North. It is the fruitful spot of jobbery. It is hoped strict inquiry will soon take place into the revenues of the crown and their application, throughout the kingdom of Scotland.

Serious investigation must be made into those snug sinecures held by Sir Thomas Levingston, the keeper of the palace of Linlithgow, Gen. Sir Martin Hunter, the governor of Stirling-castle, as well as Mr. John Ker, the general collector of bishops' rents in the counties of Caithness, Aberdeen, Elgin, Fife, and Edinburgh. It is said that not more than 300*l.* annually finds its way to the receiver-general out of these extensive revenues, much less any thing in aid of the general taxation. There appears to be very considerable crown property in the island of Orkney. This estate was for many years held by the late Lord Dundas, under a lease from George the Third, at a rent of 50*l.* per annum, the gross rental of the property being 1366*l.* 2*s.* 8 $\frac{1}{4}$ *d.* This lease, it was maintained by the officers of the exchequer, terminated with the death of George the Third, in January 1820. Lord Dundas having, however, declined to cede possession, legal proceedings were resorted to for his removal, and until that was accomplished,

the barons of the exchequer in Scotland appointed Mr. Charles Shirreff the sheriff-substitute of Orkney interim chamberlain. It was afterwards agreed to submit the matter to the lord advocate, who determined that Lord Dundas's interest should expire with the rents of crop 1825.

On March 3, 1825, a royal warrant was issued, which placed the estate under the management of the barons of the exchequer. This warrant empowered the barons *to expend the yearly revenues*, after payment of the legal burdens, in improvements for the amelioration (how fine!) of the estate, and of the county of Orkney, by assisting in making roads, building bridges, forming small harbours, and erecting piers, and by establishing fishing villages and schools on the crown property. This snug piece of jobbery is now managed by Mr. Thomas Graham, who was appointed chamberlain, by direction of the treasury, in 1829, with a salary of 350*l.*, besides the free occupation of the farm of Chantil. Since the appointment of Mr. Graham, the rents, after deducting ministers' stipends, and other legal charges, have, it is said, been applied according to the terms of the directions contained in the warrant. Now, it really does appear of very little importance, as to any good accruing to the people, that Lord Dundas, who certainly was one of the kindest and most benevolent men breathing, should be ejected to make way for this species of patronage, particularly as all the purposes to which these funds are to be applied ought to be defrayed by the landlords and proprietors of estates in the island.

The crown lands in Ireland were indeed once very extensive, arising from a variety of causes very different from those in England and Scotland, and they are still of considerable value and extent. There has been, however, and still is, great havoc making in sales, grants, and other dispensations, which require the vigilance of parliament. By the 7 & 8 Geo. IV. c. 68 (2 July, 1827), the land revenues of the

crown in Ireland were first placed under the management of the commissioners of his majesty's woods and forests. These revenues are included in the general finance accounts. The annual income, from the yearly rents and mesne profits, appears to be 79,905*l.* 11*s.* 3*d.*: there is a further income of 4402*l.* 4*s.* 6*d.* derivable from the dividends on the produce of sales of lands and rents invested in the $3\frac{1}{2}$ per cent. consolidated bank annuities, and there was paid the sum of 29,463*l.* 8*s.* 6*d.* for consideration-monies for lands, rents, &c. sold, which, with 5*l.* 4*s.* for fees of abolished offices, amounted, for one year, from 5th July 1832 to 5th July 1833, to the gross sum of 113,786*l.* 8*s.* 3*d.* From this sum there was deducted 2382*l.* 6*s.* 5*d.* for salaries, superannuations, and retired allowances, (the names of the individuals receiving them ought to be set forth,) office incidents, and for new rental. For law agents in Dublin 2889*l.* 11*s.* 4*d.*, for surveyors' bills 1208*l.* 2*s.* 2*d.*, for improvements on estates and in satisfaction of claims on lands forfeited to the crown, 1144*l.* 9*s.*, which, with the sum of 5800*l.* for Cork and Kerry new roads, makes a total deduction of 13,424*l.* 8*s.* 11*d.*, leaving a net receipt to be paid to the commissioners of woods and forests of the sum of 100,361*l.* 19*s.* 4*d.* for all the crown revenues of that part of the united kingdom, which it has been seen Mr. Daniel Whittle Harvey estimates at two millions in gross value. We are quite unable to give the reader any idea of the nature and extent of these possessions.

We omitted to state that the same legal doubts exist as to the right of George III. to alienate in fee the fine domain of Oatlands, with the manor of Weybridge and adjoining lands, to the late Duke of York, as exist in the cases of the earls of Upper Ossory, Westmoreland, Exeter, and Winchelsea; and to which we may add, the grant of the valuable mansion-house and pleasure-grounds at Frogmore, and considerable other estates in and near Windsor, made

to the late Queen Charlotte for ninety-nine years, if her majesty, and the five princesses her daughters, or any of them, should so long live, which grant the parliament most illegally and improperly confirmed by statute passed 45 Geo. III.

It is only justice to say that the commissioners appointed in 1786 performed their aduous duties in a most satisfactory manner. Upon the accession of the present Whig administration, the Honourable Agar Ellis, the eldest son of Lord Clefdon, subsequently created Lord Dovor, in his own right, was appointed chief commissioner. His lordship did not continue long in office; his death soon afterwards was deeply lamented, not only as an urbane, benevolent, and high-minded nobleman, but as a liberal patron of the arts. He was succeeded by Lord Viscount Duncannon, eldest son of the Earl of Besborough, and M. P. for Nottingham. There have been of late considerable additions to the duties of this office, particularly by annexing to it the charges of the land revenues of Scotland, heretofore under the control of the barons of the Scotch exchequer, as well as the management of the London, Holyhead, and Dublin roads, preparatory perhaps to making considerable alterations in the general control of the public roads throughout the kingdom, if the heavy debt with which they are charged, and the jealousy of the country squirarchy, do not oppose insurmountable obstacles to any well-digested plan.

We must not omit to state that by 3 & 4 Will. IV. c. 86, the commissioners of his majesty's treasury are authorized to direct the commissioners of woods and forests, land revenues, works and buildings, to pay and apply out of the produce of the hereditary land revenues, woods and forests of the crown, under their management, an *annual* sum not exceeding six thousand five hundred and seventeen pounds seventeen shillings and eightpence for the payment of divers ancient *perpetuities*, grants, stipends, salaries, and allowances, which,

prior to the accession of his present majesty, had been chargeable on and paid out of the civil list of England and Ireland. Why this sum should not continue a charge upon the civil list, or why it should continue at all, the recital to the act by no means explains. The truth is, that until a full and fair investigation into every nook and corner of the expenditure is courageously and honestly undertaken by the representatives of the people, it is impossible to judge what claims upon those or any other sources of the public income ought or ought not to be recognised. The change of this sum from the civil list (which is not lessened in proportion) operates, in fact, as a tax, being neither more nor less than an abstraction from the annual revenue applicable to the consolidated fund. It ought to have been distinctly ascertained, not only why this alteration took place, but the description of each individual person's claim, who is to share "*annually*" this sum of 6517*l.* 17*s.* 8*d.*

CHAPTER X.

THE SMALL BRANCHES OF THE KING'S HEREDITARY REVENUES.

Their Original Extent and Importance—Given up to the Public with the Crown Lands on the Settlement of the Civil List—Wine Licenses Commuted—Queen Anne's Bounty, or First-fruits and Tenths—Employed in Augmentation of Livings—Wars of the Revolution chiefly undertaken for the Preservation of the Church—Propriety that Part of the Burdens Imposed by that War should be borne by the Clergy—Profits of the Seals—Duke of Grafton again—Act for the Regulation of Fees—Commission under that Act—Fees upon Fines and Recoveries—Their Abolition—Droits of the Crown and Admiralty— $4\frac{1}{2}$ per Cent. Barbadoes Duties—Intended to be applied in aid of the Civil Government of those Islands, but diverted to Pensions, &c.—Their Partial and Oppressive Nature—Account of the Receipt and Expenditure—Produce of the Duty not One-third of the Pensions charged upon it—Burke—Surplus of Fee Fund—Extraordinary Resources.

THESE sources of revenue may well be called "small," as they are now reduced to about two or three items. They originally consisted of the profits of wine licenses, the tenths and first-fruits of ecclesiastical preferments, fees arising from the king's ordinary courts of justice, fines imposed upon offenders, forfeitures of recognizances, and amerciaments levied upon defaulters, for setting the great seal to charters, for sealing original writs, for writs of covenant and writs of entry, and for post fines upon the levying of fines and suffering recoveries in order to bar entails, or otherwise confirm titles. These anciently formed a considerable part of the royal revenue; but in process of time most of them have been granted to private persons, or appropriated to particular uses, so that although the country is still bur-

dened with their payment, very little (as we shall presently see) finds its way into the exchequer. The author entirely agrees with Sir William Blackstone, that by the statute 1 Anne, c. 7, all grants are to endure for no longer a time than the life of the possessor of the crown by whom they are made; and in this opinion Lord Duncannon, the present chief commissioner of woods and forests, also concurs, as appears by the evidence given last session (1832-3) before a committee of the House of Commons, as set forth in the chapter upon Crown Lands. The king was also entitled to the profits of all seizures of smuggled, uncustomed, or forfeited goods, and also the profits of sheriffs and compositions into the exchequer. These several sources of revenue were once very productive, and upon the settlement of the civil list on the accession of Queen Anne (1 Anne, c. 7), they were, with the crown lands, given up to the public. There are also other sources of revenue belonging to the king in virtue of his prerogative. As head of the admiralty he is entitled to certain droits and perquisites for wrecks, goods found floating or picked up on the high seas, or floating on shore, and other profits in this respect not necessary to detail. Another source of the small hereditary revenues is derivable from certain duties imposed in the reign of Charles II. upon certain parts of the West India colonies, commonly called the $4\frac{1}{2}$ per cent. Barbadoes duties. And as since the accession of his present majesty all these several sources of revenue, or at least such of them as are legally capable of being made available, belong to the public, it is within the scope of this work to detail their origin and present position. Let us take them *seriatim*.

The prerogative of the crown to grant wine licenses was abolished by statute 30 Geo. II. c. 19, or rather, this right was commuted for an annual charge of 6000*l.* per annum upon the excise, which of course was ultimately absorbed in that department of the revenue.

The pope, as head of the Catholic church, claimed (al-

though this claim was frequently resisted) the first fruits of every ecclesiastical preferment, being the first year's whole profit of the spiritual preferment, according to a rate or value made annually. The tenths were the tenth part of the annual profit of each living by the same valuation. Upon the reformation, that most atrocious tyrant Henry VIII. became the head of the church; and the parliament, by statute 26 Henry VIII. c. 3 (subsequently confirmed by 1 Eliz. c. 4), confirmed the profits arising from those sources to the king, who caused a new *valor beneficiorum* to be made, now called the *liber regis*, and by which some benefices are now rated. This act exempted certain livings from payment of first fruits and tenths, but, subject to those exemptions, these payments continued to form part of the royal revenues until the reign of Queen Anne. Upon her accession the civil list was first instituted, and, as has been already stated, by 1 Anne, c. 7, all the small hereditary revenues of the crown became available to the public. But that portion of them which is derived from ecclesiastical property was, as will be in a subsequent chapter more fully stated, applied for the benefit of the clergy. Let us here pause. During the French revolutionary war, the government received constant and efficient support in its prosecution from the clergy of the established church. Indeed, one of the chief ostensible objects of that war was the protection of our altars and religion. That war at length terminated, leaving our altars uncontaminated and our religion entire, but leaving also a charge upon the industry and property of the country of 800,000,000*l.*, creating, with the money required for the support of the government, an annual demand of nearly 50,000,000*l.* To raise this sum in a gold currency is pressing down the country, and must ultimately either place us at the mercy of foreigners, or after destroying institution upon institution, the pride and glory of our ancestors, terminate in anarchy and bloodshed. The clergy having been greatly instrumental in urging on the war, and having

preserved entire their vast possessions, it surely is not unfair in the hour of peril and necessity to call upon them to yield something to preserve the remainder, as Lord Eldon said at one of the Pitt dinners. Without, therefore, stopping to discuss the legal question, whether Queen Anne and the then parliament had the right, in the teeth of an existing act, to alienate this branch of the hereditary revenues, may it not be right to repeal the statute of 2 & 3 Anne, c. 11, with subsequent acts, and return these revenues, and the sum of two millions and upwards voted out of the annual taxes in aid of these funds, to the service of the public. It was observed by Burke, that "it was the criterion of wisdom to know the best time and manner of yielding what it is impossible to keep. Early reformatations are amicable arrangements with a friend in power; late reformatations are terms imposed upon a conquered enemy; the former will be made in cool blood, the latter under a state of inflammation." Moderate concessions granted to temperate claims will lead to amicable and satisfactory arrangements.

The reader will not fail to observe, that in every department of the revenue (except the stamps and assessed taxes), the Duke of Grafton has appeared upon the stage; customs, excise, post-office, crown lands; and now his grace does not disdain to figure as partaker of a plentiful share of the *small* hereditary revenues of the crown. In a word, his grace holds, by letters patent from some one of the kings of England (granted either by Charles II. to an ancestor of his grace, or by Geo. III. to his father, who was prime minister in the latter reign), the sinecure office of receiver-general of the profits of the seals in the King's Bench and Common Pleas, the emoluments of which office previous to 1 Will. IV. c. 58 amounted to upwards of 5000*l.* per annum. By the provisions of this statute, persons holding offices in the superior courts, were to render to the commissioners an account of their receipts

for the then last ten years. Mr. Sergeant Goulburn, Matthew Davenport Hill, M. P. for Hull, and Mr. Fortunatus Dwarrris, barrister at law (the two latter gentlemen being also commissioners relative to some other intended reforms equally beneficial with the present), are the commissioners appointed by the treasury, who already receive out of the public purse something very like 2000*l.* per annum, as payments for their exertions. After a minute examination into all the branches of the revenue and its expenditure, the author would surrender the independence of his judgment and character, if he did not pronounce the appointment of those commissioners to be the most unnecessary in the whole system of fiscal government. The reformed parliament not only ought to inquire into the commission itself, but also into all other commissions, and decide whether persons holding commissions of this nature under the absolute control of the treasury, are fit and proper persons to continue representatives of the people; and whether, even as the law now stands, they were eligible to be elected, if appointed previous to their return; and if subsequently, whether such appointment does not vacate their seat and render the election void, with other penal consequences, such as those under which poor Sir John Key is now writhing. In the year 1780 the celebrated Mr. Dunning moved, that in order to secure the independence of parliament, and obviate all suspicions of its purity, the proper officers should *in future*, within seven days after the meeting, lay before the house an account of all monies paid out of the civil list, *or any part of the public revenue*, to or for the use of, or in trust for, any member of parliament. But to return to the provisions of this act. As soon as the commissioners of fees have ascertained the average annual amount of the profits of these offices for ten years, the return is made to the treasury, and each officer is paid according to such average. The surplus fees, if any, are applicable to the consolidated fund; but if

these fees should produce less than the certified amount, the deficiency is to be made up out of that fund. The Duke of Grafton receives not less than 4000*l.* from this useless sinecure. By the 6th Geo. IV. c. 89, the treasury were authorized to purchase this sinecure, by allowing an adequate annuity out of the consolidated fund, as well as another office, called the *custos brevium*, held by the grantees of the Earl and Countess of Lichfield : but it does not appear that such contract was ever carried into effect. There are several other sinecure places in the superior courts of law at Westminster ; but the author has no means of ascertaining which are attached to the patronage of the chief judges of those courts, and which ought to form part of the revenues of the crown.

The fees upon fines and recoveries formed a considerable part of these small revenues. As these assurances could not originally be completed without the intervention of the king, the law allowed him certain profits as a recompense for the necessary trouble. The payments were called by the name of the king's silver, alienations, *præfines*, and writs of covenant and entry, which were paid at different offices. The whole system was however abolished during the last session, by statute 3 & 4 Will. IV. c. 74, entitled An Act for the abolition of fines and recoveries, and for the Substitution of more simple modes of Assurance. Strange to say, it does not appear, upon reference to the votes of parliament (although the measure affected his majesty's interest most materially as Duke of Lancaster and Cornwall), that his majesty's consent was signified to parliament in the usual way. The abolition of these fees will in some measure benefit the public ; but although the act of abolition gives no compensation to the sinecurists in these offices, there is a clause in the 1 Will. IV. c. 58 which makes provision for payment of compensation in the event of the "*subsequent*" abolition of any office belonging to the superior courts of law. Although,

therefore, the public are relieved of the fees heretofore paid towards this branch of the revenue, the sinecurists are to become participants of the consolidated fund.

It appears by the financial accounts, that the total receipts for all the small branches of his majesty's hereditary revenue amounted to 12,599*l.* 7*s.* 4*d.*, that the cost of collection was 966*l.* 10*s.* 10*d.*, and that the siftings in its way to the exchequer were 2000*l.*; this, after deducting a balance of 441*l.* 5*s.* 10*d.* remaining in the hands of the receiver-general or his deputy, leaves, for this source of revenue, the sum of 9161*l.* 10*s.* 8*d.* only, to be applied to the exigencies of the public, it having been in former times estimated at one million. We will now examine the particular items included in the above statement, and in which there has been considerable alteration in the last session of parliament. The total amount arising from præfines within the year was 5301*l.* 10*s.*, from which is deducted the before-mentioned sums of 996*l.* 10*s.* 10*d.*, 2000*l.*, and 441*l.* 5*s.* 10*d.*; leaving the sum of 1863*l.* 13*s.* 4*d.* There do not appear to have been any emoluments derived from "seizures," probably the amount, whatever it might have been, became absorbed in the receipt of customs and excise. Strange to say, the whole sum accounted for for fines and forfeitures, and for estreats and recognizances throughout the United Kingdom, amounted only to 6667*l.* Let us hope this statement will attract the attention of some honest member of the "reformed house," who will move for a return of all fines, forfeitures, and estreats, for the last seven years, the sums paid into the exchequer, the persons or bodies politic claiming any grant of any fines or estreats, and also the authority for such claim, and depend upon it he will find such an inquiry will entitle him to the thanks and gratitude of his fellow-citizens. There is the small sum of 630*l.* 17*s.* 4*d.* received for sheriffs' proffers, being ancient fees on passing their annual accounts, as bailiffs to the crown. The sheriff has also

to account for certain fees for fines levied of lands in their respective counties, called post fines, and all fines, recognizances, and estreats, in courts of justice or otherwise, in his county, ought to be paid into his hands, the amount of which he accounts for in the court of exchequer, at the termination of his shrievalty, before one of the puisne and the cursitor barons, until which he cannot obtain his discharge, or what is technically called his *quietus*. These proceedings are, however, now abolished by 3 & 4 Will. IV. c. 99, and the sheriff is no longer to sue out his patent in the court of exchequer, but his appointment is to be notified in the London Gazette, and by a notice from the treasury. Quit rents, vicecomital or viscontiel rents, and other rents, and all fines on the alienation of lands, are to be considered as part of the land revenue of the crown, and placed under the care, management, and direction of the commissioners of woods and forests. The sheriff is no longer chargeable with præfines or post-fines on the alienation of lands, but the same are to be received by the receiver-general of alienation-fines, who is to apply the same to such purposes, in such sums, and in such manner, as the treasury shall direct. All accounts heretofore audited by the court of exchequer, are now to be audited by commissioners for auditing the public accounts, and then transmitted to the lords of the treasury. All other fines, issues, amerciaments, penalties, forfeited recognizances and dividends, including the courts of justice and both houses of parliament, are to be paid to the treasury, but there is no direction in the statute for the benefit of the consolidated fund, or, indeed, any direction how the treasury are to dispose of these funds. The alienation office has always been a receptacle for sinecures. The following offices are executed by deputy :—

Master in Chancery, Christopher Flood, Esq., appointed on the 1st March, 1793, with a Salary of 80*l.* per Annum, and other Emoluments amounting to nearly 50*l.* per Annum.

Clerk of Indorsement, R. Betenson Dean, Esq., appointed on the 19th July, 1793, with a Salary of 20*l.* per Annum, and other Emoluments amounting to about 70*l.* per Annum.

Second Commissioner, Charles Luxmore, Esq., Annual Salary 150*l.*

Third Commissioner, Algernon F. Greville, Esq. „ 150*l.*

Receiver-General, Charles Dodd, Esq. „ 300*l.*

Clerk of Entries, Thomas Williams, „ 90*l.*

There appears no receipt of any sum for compositions, being the moiety of penalties always paid to the crown upon the compromise of actions brought under *qui tam* statutes.

Three branches of the small hereditary revenues of the crown, little understood by the public, must be considered, namely, the droits of the admiralty, the droits of the crown, and perquisites of admiralty, and the 4½ per cent. Barbadoes and Leeward Islands duties; for although the country has hitherto derived no benefit whatever from these sources of revenue, yet as they have been surrendered by his present majesty, 1 Will. IV. c. 25, to the public, their consideration naturally falls under this branch of the revenue.

The crown, as lord of the sea and of the coasts, is entitled to all wrecks and captures, and a variety of other claims, called the droits of the admiralty. In time of war these claims amount to a very large sum of money, as Lord Arden, the receiver, well knows by experience. The surrender of these sources of revenue was, however, an act of no great munificence; the receipt of the droits of the admiralty for the year 1830 produced nothing; that for 1831, 73*l.* 14*s.* 6*d.*, with 36*l.* 4*s.* 9*d.* unpaid; and for 1832, 1*l.* 16*s.* 4*d.*, which is not yet paid, making altogether the mighty sum of something more than 100*l.* from this source. Another branch is called the droits of the crown and perquisites of admiralty. In this the receipts, in the year 1831, amounted to 137*l.* 14*s.* 11*d.*, while the disbursements were 375*l.* 15*s.* 4*d.*, being 238*l.* 0*s.* 5*d.* more than the sum received. In the year 1832 it was a little more productive, the receipts being 450*l.* 8*s.* 8*d.*, and the disburse-

ment 357*l.* 1*s.* 1*d.*, leaving a balance for that year only of the sum of 93*l.* 7*s.* 7*d.*; but this extraordinary produce is occasioned by the receipt of the sum of 266*l.* 14*s.* 11*d.*, being the amount received *in six years*, by Mr. Parker, at Chelmsford, for arrears of droits received by him, as deputy of the vice-admiral for Essex, and withheld by him from the year 1824 to 1830. Thus it appears that the disbursements generally exceeded the receipts by a very considerable sum. This being the state of things, "my lords" of the treasury, on the 9th October 1832, informed "my lords" of the admiralty that the annual charges of the late receiver, Sir G. F. Hampson, generally exceeded the receipts, and therefore requested "to move the lords of the admiralty to take the subject into their consideration, with a view to reduce the charges to such an amount as may be reasonable." The subject was referred by the lords of the admiralty to Mr. Charles Jones, their solicitor, and in consequence of his report the salary of the late receiver-general was reduced from 400*l.* to 300*l.* per annum, on the 1st January 1833, including any clerical assistance that might be required by him. So that it turns out that the proceeds so generously given up to the public have since their surrender produced on an average about 150*l.* per annum, while the salary for collection amounts even now to 300!!! This is not all. The act 1 Will. IV. c. 25, whereby this revenue was surrendered to the public, passed in the month of April 1831. At that time there was a considerable sum, partly in the hands of the receiver, and partly vested in exchequer bills, amounting altogether, with interest, to about 10,000*l.* One would have hoped this surrender, solemnly confirmed by parliament, in April 1831, should have included those balances; but on the 12th of July following, exchequer bills were sold, which amounted to 6046*l.* 2*s.* 6*d.*, and 6000*l.*, part of the proceeds thereof, were paid to Sir Henry Wheatley, keeper of his

majesty's privy purse, by his majesty's warrant, dated 9th July preceding.

The $4\frac{1}{2}$ per cent. duties are charged upon the produce of the islands of Barbadoes, Antigua, St. Christopher's, Montserrat, Nevis, and Tortola, and not upon any other of the West India islands, whether ceded or not to this country. An attempt was made to charge these duties upon all the islands; but Lord Mansfield, chief justice of the court of king's bench, decided against the legality of the demand. The colony of Barbadoes was formerly a proprietary island, belonging to the family of the present Earl of Carlisle, and was added to the crown in 1663, at which time these duties were granted to the crown to be applied for the support of the civil government of the islands, and for maintaining the fences and fortifications thereof. These duties were, however, shortly afterwards diverted by Charles II. from their original purposes, and applied and disposed of by him and by succeeding kings, in pensions to persons in no wise connected with the colonies. The duty itself is not only partial, but the mode of its collection is vexatious and expensive. Take, for instance, the duty upon sugar. The proprietor is compelled to send the sugar into the king's warehouse *free of expense* for carriage, which amounts to 1*l.* 16*s.* per ton, and in casks provided at his own expense, at a cost of 1*l.* 5*s.* for each cask; added to which, the "husband," as the receiver is called, very often objects to the quality or the state of the sugar, and the unfortunate proprietor is compelled to exchange the same at very great loss and expense. None other of our own colonies, or of those hereinafter mentioned, ceded to us at various times by different nations, are liable to this duty and to its injurious effects; namely, St. Vincent's, Tobago, Grenada, Saint Lucia, Dominica, Mauritius (formerly French), Trinidad (Spanish), Demerara, Essequibo, and Berbice (Dutch),

the greater part or the whole whereof, from the fertility of their soil and other advantages, needed no such exemption, in order to enter the British sugar market under more favourable circumstances than the proprietors of the islands, liable to this oppressive duty, with their worn-out lands and exhausted resources. The injustice of this imposition on the one hand, and exemption from its operation on the other, would be only paralleled by the most improbable supposition that parliament should impose a duty on the importation of corn from Ireland, and not lay it upon that which should be brought from Scotland.

Let us now submit to our readers the particulars of the amount received, and the manner in which is expended this most nefarious imposition.

Amount of Four-and-a-Half per Cent. Duty; stating the Amount received from each Island, for the Years 1830 to 1832, distinguishing each Year.

ISLANDS.	1830.	1831.	1832.
	£. s. d.	£. s. d.	£. s. d.
Antigua.....	7078 2 6	5,798 16 0	2,682 5 0
Barbadoes.....	24,131 2 6	12,926 6 1	5,256 13 10
St. Christopher's.....	5,817 14 11	3,019 9 10	1,899 12 3
Montserrat.....	704 10 11	745 8 4	475 5 3
Nevis	2,149 0 1	982 15 2	59 3 0
Tortola.....	67 11 11	.. ..	73 0 0
Sale of Samples	23 19 11	26 11 6	27 15 4
Total.....	40,072 2 9	23,498 6 11	10,473 14 8

Pensions and Charges payable from the Four-and-a-Half per Cent. Duty, with the Dates when the same were severally granted, to the 5th January 1833, and which still continue chargeable upon that Fund.

Date of Grant.		Year ended 5th January 1833.
19 July 1672	Earl of Kinnoul	£1,000
25 Nov. 1761	Earl of Chatham	3,000
26 Dec. 1799	E. M. Popham	500
14 May 1804	Robert Mitford et al. in trust for Charlotte Sargent....	616
1 Nov. 1820	Duke of Cambridge et al. in trust for the Duchess of Gloucester	1,000
31 Aug. 1819	John Backhouse et al. in trust for Maria Noad	500
24 Oct. 1795	Representatives of Right Hon. Edmund Burke	1,340
Ditto	Ditto	ditto 1,160
3 June 1814	James Grange and Mary Godwin Grange	250
17 June 1800	Viscount Hood	1,500
20 Oct. 1797	Patience Gordon	200
8 Mar. 1814	W. R. Cartwright et al. in trust for the Countess of Mansfield	1,000
2 Dec. 1796	John Hosier and Thomas Bernard, during the life of T. T. Bernard	300
Ditto	Ditto, during the life of Margaret Bernard	300
29 Mar. 1830	Auditor-general of the Revenues in America	250
Total		<u>£12,916</u>

Charges of the several Pensions and Salaries formerly payable out of the Four-and-a-Half per Cent. Duty, but now out of the Consolidated Fund.

	One Year to 5 Jan. 1833.		
	£.	s.	d.
Auckland, Lord	400	0	0
Batson, Isabella	103	0	0
Blackwood, Lady Harriet	206	0	0
Bromley, Lady Louisa D. (late Dawson)	200	0	0
Corson, James, in trust for George De Curt	50	0	0
Ditto, in trust for Emily De Curt	50	0	0
Ditto, in trust for Augustus De Curt	50	0	0
Dawson, Lady Anna Maria	200	0	0
Despard, Elizabeth	100	0	0

		One Year to 5 Jan. 1833.		
		£.	s.	d.
Leach, Sir John, and Lord Bloomfield, in trust for Lady Sophia				
Sydney		500	0	0
Lady Mary Fox		500	0	0
Elizabeth Countess of Erroll		500	0	0
Lady Augusta Erskine		500	0	0
Amelia Viscountess Falkland		500	0	0
Hamilton, Elizabeth		200	0	0
Ditto, in trust for Mary Anne Pierrepont Hamilton		100	0	0
Hewitt, John Graham		60	0	0
Cambridge, Duke of, Count Munster, and Sir Herbert Taylor, in trust for H. R. H. Princess Elizabeth of Hesse Hombourg				
		1,000	0	0
Hobart, the Hon. Henry Louis, and the Right Hon. John Sullivan, in trust for—				
Albania Jane Hobart	}	400	0	0
Charles John Hobart				
Augustus Edward Hobart				
Harriet Hobart				
Vere Catharine Louisa Hobart				
Houghton, Ann		35	0	0
Huyghues, Rosalie		91	0	0
Jordan, Thomas		78	0	0
Irving, Lilius Catharine Marianne		80	0	0
Morgan, Frances		50	0	0
Dawson, the Hon. George, in trust for Lady Caroline Parnell ...		200	0	0
Rochatt, Ann		20	0	0
Shirley, Richard		67	0	0
Smith, Sir William Sydney		1,000	0	0
Morgan, Frances, in trust for Lady Charlotte Snow		50	0	0
Chatham, Earl of, in trust for Lady Hester Lucy Stanhope		1,200	0	0
Huskisson, Eliza Emily		615	0	0
Master, Isabella Frances		139	0	0
Master, Richard		74	0	0
Boldero, Edward Gale, and Henry Lushington, in trust for Geor- gina Cecilia Lock				
		144	0	0
Ditto, in trust for Lucy Frances Lock		144	0	0
Chatham, Earl of, in trust for—				
Lady Griselda Tekell		440	0	0
William Stanhope Taylor		100	0	0
Sabine, Hester Taylor		100	0	0
Thomas James Taylor		100	0	0
Lucy Rachel Taylor		100	0	0
Frances Ann Taylor		100	0	0
Emily Agnes Taylor		100	0	0
John Pitt Taylor		100	0	0
Martin, Alice		37	0	0
Martin, Sarah		37	0	0
		<hr/> £10,820 0 0 <hr/>		

SALARIES.

One Year to
5 Jan. 1833.

	£.	s.	d.
GOVERNORS:			
Barbadoes	1,127	16	0
Bahamas.....	640	9	0
Tobago	1,222	15	0
Bermuda.....	699	13	4
Dominica	1,222	15	0
St. Vincent.....	1,222	15	0
Antigua.....	1,888	16	0
Grenada	1,282	0	0
St. Kitts.....	1,698	10	0
LIEUTENANT-GOVERNORS, &c.:			
Leeward Islands	273	13	0
Virgin Islands	178	16	0
Montserrat.....	178	16	0
St. Kitts.....	178	16	0
Grenada.....	273	13	0
Dominica	366	16	0
Chief Justice of Tortola.....	178	12	0
	<u>£12,634</u>	<u>11</u>	<u>4</u>

Pensions payable out of the Four and a-Half per Cent. Duty

(for life)	12,916	0	0
Ditto, out of the Consolidated Fund (during pleasure)	10,820	0	0
Salaries ditto.....	12,634	11	4

Total Charge for One Year, ended 5 January 1833 ... £36,370 11 4

Think of that, Master Brook!! There have been in these, as in all the other West India islands, not merely a great falling off in the amount of produce, but also a great reduction in the value of that produce; so that the whole of these duties in the year 1832, amounted only to 10,473*l.* 14*s.* 8*d.*, while the pensions and the salaries amounted to 36,370*l.* 11*s.* 4*d.*, leaving a deficiency of 25,896*l.* 16*s.* 8*d.*, a part of which, amounting to 23,454*l.* 11*s.* 4*d.*, is charged upon the sacred consolidated fund, that happy panacea for all deficiencies and delinquencies. Surely, when the resources failed,

the pensions granted "during pleasure" ought to have ceased, or, at any rate, the whole ought to have abated in proportion to the amounts rescinded by the same. It is not necessary to impress upon our readers the necessity of a serious consideration of this list, or to select for observation many of the persons (whose names will also appear in other lists) thus battenning upon the public money; but we cannot avoid pointing out the monstrous impropriety of continuing pensions, over which, according to Lord Duncannon, "the king has only a life control," to the representatives of Burke, one of the vilest apostates that ever disgraced the arena of politics. Consistency does not consist in the constant maintenance of opinion; the very infirmity of our nature makes us liable to error. A man may, therefore, conscientiously change his opinions, but he is an apostate who changes his opinions for filthy lucre, and, while he pockets the pelf, persecutes and destroys those who have not chosen to change at his bidding; and such an one was Burke! To select particular individual pensions, where every pension is objectionable, would be a work of supererogation. It will afford pleasure to know a very powerful petition and remonstrance is intended to be presented to parliament in the ensuing session, from the proprietors of islands paying this obnoxious impost, which will give an opportunity of estimating the inclination of the "reformed" House, in this most vile and rank hold of corruption, as well as the sincerity of the Whig ministers who, while "*his majesty's opposition*," annually, through their mouthpiece Thomas Creevey, esq. brought forward a motion for the total abolition of these duties, which, by the way, has been recommended by a report from a select committee dated 10th April, 1832. Let us hope, however, that when these duties are abolished, all pensions now charged thereon will cease, without compensation or charge to any person whomsoever, either upon the consolidated or any other fund. Let us here pause a moment, to make an

observation upon a subject which has often excited much surprise, namely, that persons holding but subordinate situations in the departments of government, with little or no private resources, and receiving salaries not more than sufficient to sustain their station in society, are yet enabled to accumulate splendid fortunes. For instance, the late Mr. Huskisson, not much more than a quarter of a century since, was only a “*petit garçon apothicaire*” member of the Jacobin club in Paris, his near relatives labouring under pecuniary difficulties in the county of Warwick. Mr. Huskisson had the good fortune to give some political information, procured at the Jacobin club, to the late Duke of Sutherland (then Earl Gower, and British ambassador at the court of France), and was, on the return of the embassy, which he accompanied, placed, through the interest of that respected nobleman, as a clerk in the war-office, under the famous “Harry Dundas,” then secretary at war under Mr. Pitt, and afterwards created Viscount Melville. From this situation Mr. Huskisson, who was undoubtedly a man of showy talents and of great assiduity, rose by degrees to be appointed to several subordinate departments of the state, such as secretary to the treasury, first commissioner of the woods and forests, and treasurer of the navy; the salaries of which appointments are not considered more than sufficient to enable the receivers to maintain their rank and station in society. Yet, after the unhappy catastrophe of his death, we find announced in the newspapers, that upon proving his will, the executors swore to his personal property not exceeding 70,000*l.*!!! added to which it is well known he had recently erected for his residence a splendid mansion on Carlton-terrace, vying with the first nobles of the land, and that he also possessed an estate and domain in the county of Sussex. The services of the husband were surely amply rewarded by these consequences of his official station: what claim has the widow of this affluent husband to a pension of

615*l.* per annum out of the $4\frac{1}{2}$ per cent. Barbadoes duties? Take another example: The late Mr. Brooksbank was only a chief clerk in the treasury, yet was enabled to purchase, some years since, the fine estate of Goldington, in the county of Northampton, and subsequently to make great additions thereto, bearding the aristocratic families of that most aristocratic county. We will in mercy throw the veil over many other individuals under similar circumstances. Has the establishment of the "fee fund" made any difference in this respect? It has certainly brought a very heavy charge upon the country, as large sums are annually voted by parliament to make good the deficiency of the "fee fund" in most of the departments of government. It is the opinion of many that the true solution of this strange phenomenon is more likely to be found in the arena of Capel-court than in the purlieus or palaces of Whitehall.

Although no public advantage, as already shown, is at present derived from these two last-mentioned branches of the small hereditary revenues of the crown, yet as they have been surrendered to the public, and as they involve many "*curious*" particulars, which are but little known, they seem well worthy of notice here.

We now return to the remaining charges contained in the financial statements delivered to the House, in pursuance of the directions of the 42 Geo. III. c. 70, although the amount of their receipt is very trifling.

For a very long time great complaints were made of the impositions practised in the public offices under the pretence of fees. These complaints excited the attention of the legislature, and in the 55 Geo. III. commissioners of inquiry were appointed under the great seal for the purpose of investigation, and subsequently, in consequence of their report, the public offices were, by the 3 Geo. IV. c. 69, and other statutes, regulated on a new footing; a fee fund was established, the surplus of which (if any), after payment of

all salaries and charges, was to be paid over to the consolidated fund; and if there was any deficiency, it was to be made good from that fund. By the 50 Geo. III. c. 112, and 1 & 2 Geo. IV. c. 38, a fee fund is established in Scotland, and by the financial statement it appears that the sum of 31,232*l.* 13*s.* 11¼*d.* has been paid into the exchequer on account of surplus fees in some departments. But the establishment of the "*fee fund*" has been a complete delusion upon the public, as well as a fruitful source of jobbing. It appears, by the estimates for miscellaneous services presented in the last session (1832-3), that the deficiencies in the fee fund in the treasury, home, foreign, colonial, privy council, and trade departments of the state, amounted to the enormous sum of 136,568*l.* The fee fund established in Scotland too, was deficient last year no less than 3141*l.* 4*s.* 6*d.*, which sums are, in fact, so much additional tax. We hope this subject will not be forgotten by parliament. It would seem that the government contemplate, by the provisions of some of the acts passed last session (3 & 4 Will. IV. c. 99, and others,) to "*perpetuate*" the useless commission issued 1 Will. IV. c. 58, and under which (as already stated) Mr. Sergeant Goulburn, Matthew Davenport Hill, esq., and others, have the good fortune to luxuriate upon the public purse.

The sum of 3779*l.* 16*s.* 1¾*d.* has also been paid into the exchequer in Ireland, for poundage fees, pells fees, treasury fees, and casualties. These two last-mentioned sums close the account of the ordinary revenues.

It may be observed, that the produce of the cinnamon-groves of the island of Ceylon belongs to the crown, as well as the revenues of Gibraltar and the Cape of Good Hope; but there is no statement of any sums derived from these sources in the finance accounts.

There are some other items called extraordinary resources, which form no part of the annual revenue, but which it is

necessary here to notice, as those sums are included in the finance accounts.

The first of these is the sum of 60,000*l.* received from the East India Company, on account of retired pay, pensions, &c. of his majesty's forces serving in the East Indies. By 33 Geo. III. c. 52, it is enacted that all sums issued by the paymaster of his majesty's forces serving in India, or expended for raising recruits, shall be repaid by the company; and that the actual expense of maintaining the troops shall be borne by the company: and by another act, 53 Geo. III. c. 155, it is enacted that the revenues of the East India company, after defraying the expense of collection, should be applied, in the first instance, towards maintaining the European and native military, artillery, and marines; but in neither of these acts is any provision made for retiring pay, and pensions, the company therefore, by an act 4 Geo. IV. c. 71, agreed to pay to the British government for these purposes 60,000*l.* annually, which is the sum mentioned in the finance accounts. It ought to be ascertained by parliament, whether this sum of 60,000*l.* is sufficient to cover all the expenses incurred on this account.

There is also the sum of 21,582*l.* 16*s.* 3*d.* received from the barons of the exchequer in Scotland, as the balance of the hereditary revenues of George IV. arising in that country. It appears the total amount received on account of the several branches of the land revenue of the crown in Scotland up to the demise of Geo. IV. was 23,695*l.* 1*s.* 6*d.*, and that from the accession of his present majesty to the term of Whit Sunday 1833, a further sum of 6994*l.* 16*s.* 8*d.* was received, as appears from the following statement:—

RECEIPTS.	GEORGE IV.	WILLIAM IV.
	£. s. d.	£. s. d.
Crown Rents	8,462 0 8	3,366 3 6
Bishoprick of Ross	569 15 9	69 14 7
Bishops' Rents	44 2 2	.. ..
Archbishoprick of Glasgow	1,950 0 0	.. ..
Lordship of Galloway, &c.	475 4 7	.. ..
Lordship of Fife and Streatham	935 3 2	467 14 0
Lordship of Dunbar & Ettrick Forest	3,269 5 6	941 13 3
Lordship of Ross	6,880 6 9	886 13 4
Lordship of Lindores	12 4 10	13 9 0
Compositions on Signatures	468 2 9	1,083 14 5
Burgh Eques	117 0 0	165 14 3
Caledonian Horticultural Garden	511 15 0	.. ..
	23,695 1 6	6,994 16 8
		23,695 1 6
	Total	30,689 18 2

This total was subject only to the following appropriations, amounting to 1258*l.* 9*s.*; so that supposing the whole of the latter sum to have been due at the demise of George IV., the sum remitted to London and brought into the finance accounts, does not amount to the balance by 856*l.* 16*s.* 3*d.*, which has not been as yet paid over to the exchequer.

APPROPRIATION.

Lord Dunglas, Chamberlain of the Lordship of Ettrick Forest, Salary for one year to Martinmas 1830	£. s. d.
Expense of Alterations in the Tron Church for the use of the General Assembly	300 0 0
	95 13 1

	£.	s.	d.
John M'Queen, for trouble of taking care of the Water at the Palace of Holyrood-house, for one year to 5th January 1831	10	10	0
Professor of Botany, Expense of the Botanic Garden, for one year to 5th April 1831	419	3	0
His Majesty's Almoner, annual Expense of Alms and Beedsman's Gowns on his Majesty's Birth-day, 21st August 1830	108	6	8
His Majesty's Almoner, advanced to him for Stamp Receipts to Persons on the Charity Roll	9	0	0
Salary to Solicitor of Tithes, for one year to 23rd January 1831	100	0	0
Minister of Kirkliston, the Fen Duties payable to his Majesty out of the Lands of Hallyards, for three years to Whitsunday 1831	16	14	11
Clerks in Chancery, for trouble in revising Signatures, one year to 8th November 1830	5	0	0
Clerks in Chancery, Allowance for returning into Court the Responde Books, one year to Whitsunday 1831	30	0	0
Expense of fitting up the Gallery at Holyrood-house for the Election of Peers in 1830	8	3	3
On Account of Insurances, &c. on the Palace of Holyrood-house, from 1st May 1828 to 5th April 1831	10	5	9
Sundry Accounts of Repairs to Palace of Linlithgow, Elgin Cathedral, and Abbey of Arbroath	33	2	10
Fees in King's Remembrancer's Office, for Business done in half-year to 5th January 1831, in matters connected with the Sheriffs of Scotland	31	10	0
Postages, Carriage of Parcels, &c. connected with the Sheriffs' Accounts in the Lord Treasurer's Remembrancer's Office, from 3rd January to 21st December 1830	24	11	6
King's Plate to the Royal Company of Scottish Archers, for year to 5th July 1830	20	0	0
Repayment of a Composition on a Signature	6	15	2
Ditto, of a Penalty forfeited on a Bail Bond	29	12	10
	<hr/> £1,258 9 0 <hr/>		

Note.—The difference between the Amount of the Receipts, 30,689*l.* 13*s.* 2*d.* and 1258*l.* 9*s.* 0*d.* as above, made part of the sum in the Banking-house of Sir William Forbes and Co. lodged in the name of the Barons of Exchequer, from which amount in the Bank, 21,582*l.* 16*s.* 3*d.* has been remitted to London.

As the accession of his present majesty took place in 1830, a comparison of the two sums of 23,695*l.* 1*s.* 6*d.* and 6994*l.* 16*s.* 8*d.* will prove that the annual income is a little

more than 2000*l.* per annum; consequently the sum due at the demise of Geo. IV. must have been accumulating at least ten years, and it is a question to be considered in whose hands this accumulation has fructified; the result of the investigation will prove the necessity of some better management of the fund for the benefit of the public.

The next sum is 36,693*l.* 2*s.* 5*d.* for imprest monies repaid by sundry public accountants, and other public monies paid into the exchequer :

For England - - - -	£9,551	19	4
For Ireland - - - -	27,141	3	1
	<hr/>		
	36,693	2	5

The remaining branch of revenue is the sum of 36,683*l.* 6*s.* 2*d.*, received from the Bank of England for unclaimed dividends, which arises from an arrangement made some years since between the Government and the Bank of England, afterwards confirmed by parliament, that after a specific time the bank should pay over for the exigencies of the state a certain proportion of the sums remaining in their hands as unclaimed dividends. When the reader understands the machinery between the government and the Bank of England, he will find that the “unclaimed dividends” have not advantaged the public to the extent which it is hoped will ultimately be the case, after the rigid investigation which must, sooner or later, take place in every branch of the revenue and its expenditure.

Slight allusion was made at the end of the chapter on the customs, to the sum of 46,071*l.* 17*s.* 5*d.*, which, upon reference to the public finance accounts, will appear to have been received by the Custom-house, on account of canal and dock duties of the port of London; and although it is somewhat misplaced, by being here stated, yet, as it involves a very serious expenditure out of the consolidated fund, still

unsettled between the government and the corporation of the city of London, it ought not to be wholly unnoticed in a work of this nature. This payment to the customs on account of the consolidated fund, is in part re-payment of principal and interest advanced out of the fund to the corporation of London, and applied to the improvement of the port of London, the purchase of certain legal quays, and of the canal and docks running through the Isle of Dogs, in pursuance of sundry acts of parliament, the first of which was passed the 39 Geo. III. c. 69. It appears by the third report on the foreign trade of the country relative to the port of London (ordered to be printed by the House of Commons, 18th June 1824), that advances have been made out of the consolidated fund to the amount of 1,681,685*l.* 16*s.* 11*d.*, for the improvement of the port of London and other purposes, deducting the sum of 486,087*l.* 1*s.* 3*d.* for the purchase of legal quays; and that up to that period (5th January 1824) the sum of 645,403*l.* 10*s.* 4*d.* had been repaid out of the canal and dock duties granted to the king by the act of parliament, being due to the consolidated fund, the sum of 550,195*l.* 5*s.* 4*d.* without reckoning interest. The canal in the Isle of Dogs, and certain lands &c. thereto belonging, are still the property of the public, which, to the extent of their value, diminished the balance. How this account stands at the present moment the author has not ascertained; but he is extremely anxious to draw public attention to the whole of these transactions, in order to a proper adjustment. The canal and dock duty is understood to be under the management of what is called "The Navigation Committee of the river Thames," of which we believe Mr. Alderman Harmer is the chairman. It is said that it is intended to decrease this duty in July next. The effects of the London dock duty, the Trinity-house, package, scavage, portorage, ballast, and other dues levied upon that part of the commerce which is carried on in the port of London, in

augmenting the charges upon both exports and imports require serious consideration, as they are mainly the cause of diverting the trade of London to other ports. For more extended information on this subject, the reader is referred to the third report already alluded to; and we hope this matter will be fully investigated; the actual account of the dock and canal dues, and the public property fully ascertained, and repayment obtained for all the money abstracted from the consolidated fund, with the accruing interest.

Before quitting this subject, it is necessary to state that there appears to be an average annual amount of 2,000,000*l.* in the shape of balances remaining in the hands of the different collectors, and by which, consequently, the public lose interest to the amount of nearly 100,000*l.* a year.

The author has thus completed the first branch of his work, which comprises a statement of the whole amount of taxation levied upon the people; of the articles upon which it is imposed, and the commercial and financial effects that result from its imposition, as well as a statement of all the deductions to which it is subject.

He cannot conclude without calling the attention of the public to the astounding fact, that while the sum of 54,161,517*l.* 8*s.* 3 $\frac{3}{4}$ *d.*, is levied upon the people, the sum of 46,988,755*l.* 10*s.* 6 $\frac{3}{4}$ *d.* alone finds its way to the exchequer—leaving the enormous sum of 7,066,143*l.* 12*s.* 0 $\frac{1}{4}$ *d.* abstracted for repayments in the nature of bounties and drawbacks for the costs of collection, and the “siftings” in the shape of sinecures, pensions, compensations, superannuations, and allowances; and the sum of 106,618*l.* 5*s.* 8 $\frac{3}{4}$ *d.* being the difference between the balances outstanding in the hands of the receivers and collectors on the 5th January 1832 and the 5th January 1833 respectively. Surely this is a subject well deserving the attention of the reformed house; and to this unwelcome but necessary task, their most serious attention is earnestly invited.

The times and circumstances of the country imperiously require that a calm but courageous investigation should take place into the claims of those who are participants of the public purse ; and when the people become cognizant of the mode in which the balance above stated is again “sifted” in its progress *through* the Bank of England and the exchequer, previous to its application for the public service, and the subsequent general mode of the expenditure, they will cordially unite in enforcing the absolute necessity of such an investigation.

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CHAPTER XI.

PUBLIC PROPERTY NOT YIELDING NATIONAL REVENUE.

Duchy of Lancaster—Duchy of Cornwall—The Trinity-house—Lighthouses—Queen Anne's Bounty—Inns of Court—Colonies—Municipal Corporations and Property—Charity Estates—New England and other Societies—Exigencies of the Nation.

THIS chapter comprises some notice of property of different classes, nominally belonging to different public bodies, but all agreeing in the circumstance that it is property in which the public has an interest ; and they are introduced in the hope that the brief statement which will be given may have the effect of exciting a more strict and searching inquiry in the proper quarter.

Although the public derive no benefit whatever, not even in easement of the civil list, from the large revenues of the Duchies of Lancaster and Cornwall (these revenues being absorbed by the crown or by its officers), or from the revenues formerly part of the hereditary revenues of the crown, yet as a period may arrive, however distant, when the increasing difficulties of the nation may require the king himself, as well as all classes of his subjects, to make some sacrifices in reduction of the present inordinate taxation, it would be improper to pass over them in silence, especially as the history of these several branches of public property is so little known.

John Plantagenet, styled of Gaunt or Ghent, the place

of his birth, and who had been created Earl of Richmond in 1342, was the fourth son of Edward III. He married Blanch, the sole heiress of Henry Plantagenet (justly styled "the good Duke of Lancaster," who lived in one of the most glorious periods of English history, and was himself the first actor in that splendid era), and by virtue of that marriage succeeded to his vast possessions. He received "*summons to parliament*" as Duke of Lancaster, Earl of Richmond, Derby, Lincoln, and Leicester. The county of Lancaster having been erected into a county palatine, the duke possessed, so far as that duchy extended, rights equal to the rights of royalty in other parts of the kingdom, and which continue to the present day. In the reign of Richard II. the duke obtained authority to establish a treasury, with other proper offices, within the duchy, in which from the first creation of the title a court of chancery has been instituted, and a chancellor appointed. In the time of Henry, duke of Lancaster, the chancellor's salary was 40*l.* per annum, and the salaries of the whole of the officers did not exceed 222*l.* 19*s.* 8*d.* On the death of John of Gaunt, his eldest son Henry, surnamed Bolingbroke, ascended the throne as Henry IV. He was well aware that he held the duchy of Lancaster by a better title than the crown, as after the decease of Richard II. the right to the crown legally devolved upon the heir of Lionel, duke of Clarence, second son of Edward III. He therefore held the title and revenues of the duchy of Lancaster separate from his royal rights; but Edward IV., on his succession, annexed, by statute, the honours and revenues of the duchy of Lancaster to the crown; and in the first year of the reign of Henry VII., it also was enacted by statute, that all the lands of the duchy of Lancaster, which had during the wars been alienated from that inheritance, should be re-invested in the king and his heirs for ever. King Henry VIII. greatly impaired the revenues; but in the reign of Philip and Mary

the duchy possessions were restored *to their former extent by act of parliament*, which act, with those of Edward IV. and Henry VII., must be considered as completely establishing the doctrine of resumption of grants by the crown and the parliament.

From the reign of Queen Elizabeth to Charles II. no material change took place, except the abolition of the feudal system. Whatever may be the opinion of some genealogists as to the legal descent of the dukedom of Lancaster, or to whom that title now really belongs, the connexion of the royal with the ducal house of Lancaster has continued too long to admit of separation. In each successive reign, from the period when Henry of Bolingbroke ascended the throne of this kingdom, with the exception of the interregnum of the commonwealth, the kings of England have enjoyed the title and revenues of the Duke of Lancaster.* The county of Lancaster is not co-extensive with the duchy, which has estates in many other counties. About the year 1588, the following account was taken of the fees, privileges, writs, advowsons, and other offices that belong to the duchy and county palatine of Lancaster :—

FEES OF THE DUCHY.

The Chancellor	£238	16	4
The Attorney	66	5	4
The Auditor for the North parts.....	68	13	4
Ditto, for the South parts.....	68	13	4

* The second title borne by the king is that of Duke of Lancaster, and the third *ought* to be that of Marquis of the Isle of Ely; but of late years the title has been omitted in all the editions of the peerage. The history of the latter title is curious; and it is hoped if this note should meet the eye of the proper authority, he will make some inquiry into the subject in order to its restoration. It is important that the crown should not suffer the title of the Marquis of the Isle of Ely to continue dormant. It was hardly earned in other times, and should be preserved, as the king issues all commissions of assize, oyer and terminer, &c. within the Isle. The bishop only exercising the "*jura regalia*," and not holding it as a county palatine.

Besides, to both of them murrey cloth, green cloth for their tables, and for their lying in London as much more as makes both their salaries 7*l.* 17*s.* 3*d.* The sum of all the payments to the officers, or allowed as salaries in the duchy, amounted, in the year 1588, to 64*l.* 3*s.* 4*d.*

Some opinion may be formed of the original extent of these possessions, by an account of all the forests, chases, and parks, belonging to the duchy, out of which the chancellor, attorney-general, receiver-general, and two auditors, are to have deer winter and summer.

LANCASTER.

Wiersdell.
Bleasdall.
Legraunne Park.
Miercough Park.
Taxteth Park.
Quernmore Park.

CHESTER.

Halton Park.

STAFFORD.

Yoxalword Park.
Agardesly Park.
Rolleston Park.
Marchington Wood.
Telbury Park.
Hockelley Park.
Rowly Park.
High Lewis Park.

DERBY.

High Peak Forest.
Shattol Park.
Melbure Park.
Mansfield Park.
Morley Park.
Postern Park.
Ravensdale Park.

LEICESTER.

Forest of Leicester.
Castle Dornington Park.

Barnes Park.

New Park of Leicester.
Tenly Park.
Pokelton Park.

YORKSHIRE.

Poulfret, Cirdlinge, Kepax, Blansby Parks.
Pickeringly Forest.
Billen Park.
The Old Park of Wakefield.
Hay Park, and the New Park of Wakefield.
Havery, Coninsburgh, Attafits, and Aiworth Parks.

SUSSEX.

Himsden Park.
The Forest of Ashdown.
Wricks Park.
Two other Parks there in Suffolk.
Eyste Park there also.

ESSEX.

The Great Park of Plashey.
The Little ditto.
Copperhall Park.
Highester Park.

HERTFORD.

Hardingfordbury Park.
Two more Parks in ditto.
King's Langley Park.

WILTSHIRE.

Loxley Park.
Alborne Chase.
Everley Park.

Kirby Park, Lincolnshire.

Higham Ferrers, Northamptonshire.

BUCKS.

Oldney Park.

HAMPSHIRE.

Kingsomborne Park.
The Chase of Holt, and the
Park, County of Dorset.

BERKS.

Hungerford Park.

An estimate of the revenues of the duchy of Lancaster, collected by the particular receivers of honours belonging to the said duchy, and yearly paid by the receiver-general, taken about the year 1588.

The Receiver of Cledarow and Halton	£1700
Pomfrett and Knaresburgh	1800
Tickall	500
Pickeringsburgh	350
Dunlanburgh	80
Tetbury	1500
Longborington	80
Higham Ferrers	800
Sussex	300
South Parts	1000
Essex and Hertford	1000
Marshes of Wales and Monmouth	100
Kilwalden	100
Leicester	400
Furness	1000
Bolingbroke	900
Augmentation of Lancaster	400
Receiver of Colledge and Chantry Rents in the Counties of Stafford and Derby	40

The whole of the revenues were at this period estimated, one year with another, at 14,000*l.*; and out of the proceeds the receiver-general of the duchy had to pay the following sums:—

	£.	s.	d.
To the Treasurer of his Majesty's most Honourable Chamber..	4000	0	0
To the Cofferer of his Majesty's Household	7000	0	0
Fees to the Court Officers	641	3	4
Expenses of the Mass, Chantry, and others	100	0	0
	<hr/>		
	£11,741	3	4
	<hr/>		

So that there remained to be disposed of accordingly, to his majesty's use, 2258*l.* 16*s.* 8*d.*

The estates and revenues of the duchy are very extensive in the county of Lincoln, particularly in what is called the Bail of Lincoln, near the city, in which exists a very onerous claim on the part of the duchy, namely, the exaction of a heavy fine to authorize the widow to carry on the trade or occupation of her deceased husband for the maintenance of herself and fatherless children. But what is the amount of the revenues at the present time, and how they are applied, will, it is hoped, be known by an inquiry instituted by parliament, in pursuance of the notice given by Mr. D. W. Harvey, M. P. for Colchester. The revenues of the duchy are administered by a court which sits at Westminster, and a chancery court at Preston, which has a seal distinct from that of the county palatine. The several officers of the duchy appear to be different in modern to those of ancient times.

It is said the revenues are the exclusive property of the crown, and are held by his majesty as private property, the same as the estates held by any of his nobility. From this proposition we humbly dissent. The present chancellor of the duchy (Lord Holland) is in that capacity a cabinet minister of the crown, and liable to impeachment; and all the superior officers are subservient to the crown, and are in no wise different from those appointed for the general service of the country.

The estates and rights of the *Duchy of Cornwall* were anciently very extensive. They were originally the possessions of the earls of that county, but the earldom reverting to Edward III. upon the death of John of Eltham his younger brother, he erected it into a dukedom in favour of his son (afterwards known as the Black Prince), whom he invested with all the estates, rights, tolls, profits, and privileges which had been formerly enjoyed by the earls. This grant was sub-

sequently confirmed by parliament, and the title and estates were settled in such a manner as that they should, in future, be enjoyed by every eldest son of the reigning king of England, and in default of such son, should revert to the crown, to be held no longer than till the birth of an eldest son. Under this act it has always continued, except that on the death of the Black Prince, his son, afterwards Richard II., not being entitled to the dukedom, was created Duke of Cornwall by his grandfather. Since his time, the title has been enjoyed without creation by the following illustrious personages :—Kings Henry V. and Henry VI., before their accession to the throne; Edward, son of the latter; Edward V.; Edward, son of Richard III.; Arthur, son of Henry VII.; Henry, son of James I.; Charles II.; King George II.; Frederic, Prince of Wales; and its late possessor, the Prince Regent, afterwards George IV.; and the title is now held in abeyance by the crown, who also receives the revenues. The earls of Cornwall had their chief residence at Launceston-castle, but they also resided occasionally at the castles of Tintagel, Liskeard, Restormel, and Moresk. Trematon was not in the immediate possession of the earls till the reign of Edward III.; since, however, the creation of the dukedom, these castles have all ceased to be inhabited, for the county has never been honoured with the ducal residence, “by reason of which,” says Carew, “the strength of their castles would not so guard them against the battery of time and neglect, but that from fair buildings they fell into foul reparations, and from foul reparations are now sunk into utter ruin.”

The whole revenues of the duchy were computed, on an average of three years after the death of the Black Prince, in the latter end of his father's reign, to amount to 2493*l.* 7*s.* 3½*d.* per annum; of this annual income 2219*l.* 7*s.* 9½*d.* arose from Cornish estates, including 1016*l.* 1*s.* 4*d.* per annum, which was the profits of the stannaries; and in the

reign of Henry VIII. the clear annual revenue amounted to 10,095*l.* 4*s.* 9½*d.*

The present revenues of the Duke of Cornwall are supposed to amount to 30,000*l.* per annum ; but it is quite certain that, with proper management, they might be made to produce at least 90,000*l.* Of the 30,000*l.* per annum at present yielded, scarcely any portion goes to the crown, nearly the whole being absorbed by the duchy officers. They are derived from four principal sources ;—1st. The coinage duty, which is payable to the duke as lord of the stannaries upon all white tin coined. 2nd. The profits of manors, lands, and other property still remaining attached to the duchy. 3rd. The profits of all the mines and mineral rights upon any of the duchy estates, or upon those which were sold under the land-tax redemption acts. And 4th. Fines, wrecks, estreats, &c. The first of these is said to produce 20,000*l.* per annum. It consists in the sum of 4*s.* upon every hundred weight of white tin brought to be coined. Great efforts are being made at the present time to get rid of this duty, and they are likely to be successful, from a belief that it presses upon the working tinner. But though there may be some few instances, and they are very few, in which the imposition of this sum may prevent the working of a mine, and thus lessen the amount of employment, yet in every other case it is borne entirely by the proprietor. If it were taken off, the owner of the tin mine or tin bounds would only increase the proportion which he was to receive out of the tin raised ; and the quantity remaining to the adventurer, as the reward of his exertions, would be the same as at present. There are, however, many circumstances connected with the manner in which this tax is levied, which impose unnecessary restrictions upon mining operations, without in any degree adding either to the amount or certainty of these dues. Such are, for instance, the necessity always to cast the tin in a particular shape for coin-

age, whatever may be the peculiar purpose for which it is wanted ; the small number of days for coinage in the year ; the inconvenient position of the coinage towns to which it must be sent ; and the extra fees which are demanded by the duchy officers for any departure from the prescribed routine. The effect of these regulations is, in fact, to make the real pressure of the duty on the smelter equal to 6s. instead of 4s. per cwt. It is clear that these regulations might and ought to be altered.

There are five towns to which the tanners bring their tin every quarter of the year, to be assayed and coined. These are, Lostwithiel, Liskeard, Truro, Helston, and Penzance : the latter town being added by Charles II.

The estates of the duchy of Cornwall extend into the counties of Devon, Somerset, Wilts, Surrey, and in London, and are said to produce, upon an average, nearly 10,000*l.* per annum. Alienations have taken place to a great extent, but it is understood that in every case the right to minerals and ore is reserved. In 1798, several manors and lands were sold, under the authority of the acts for the redemption of the land-tax. Amongst the estates still belonging to the duchy we may enumerate the castle, borough, and manor of Launceston, with the park ; the castle, manor, and borough of Trematon, with the town of Saltash, its manor, borough, and castle ; the manor, borough, and castle of Tintagel ; the town of Lostwithiel, with the mills ; the manor of Chinesland, with the park of Killibullock ; the manor of Restormel ; the manor of Kennington, in Surrey ; and numerous other manors and lands.

The revenues arising from the produce of the mines upon the duchy estates amount at present only to two small sums of 30*l.* or 40*l.* per annum, or thereabouts ; but their value may be estimated by the fact, that in the year 1810, a fine of 18,500*l.* was paid upon the grant of a lease of the tin mines for three lives ; and 12,000*l.* for a lease of the copper

mines for thirty-one years. The lessee of the tin mines was Edward Smith, esq., of Ince-castle ; and on his death the lease became the property of Captain Henry Crease, R. N., who had married his daughter. It is probable that at the end of the lease this branch of royal revenue will be far more valuable than at any previous time, in consequence of the exertions that are now making by their present gallant and energetic owner to recover every property to which the duchy is entitled ; efforts, however, which are thwarted instead of assisted by the duchy officers. As an example of the manner in which the property of the crown has been wasted and neglected, and as a knowledge of the facts may be useful in the event of any parliamentary inquiry, we give here some details as to the property of the Duke of Cornwall in mines, &c., and the manner of its diminution.

From the most early times of which we have any record, tin has been raised in Cornwall. Originally it appears that any one was permitted to search and dig for tin in any unclosed part of the county, paying to the lord of the soil a portion of the tin raised as a toll for the liberty of working upon his property, and to the earls of Cornwall the duty upon the coinage and assaying.* In process of time frequent disputes arose from this unlimited privilege ; any person who found a particularly rich lode or vein of ore, being liable to be intruded upon by any other less fortunate adventurer, or to be ejected by the lord. To obviate this, the practice of "bounding" was resorted to ; this consisted of cutting certain marks or bounds at the four corners of a piece of land, within which bounds the person so cutting them was allowed to work for tin to the

* It is doubtful whether in the first instance there was any other payment made than the coinage duty to the Earl of Cornwall. The mines throughout the county were then the property of the earls, and the lords of manors had a right only to the surface. But at a comparatively early period, the lord of the manor was allowed the profit of mines, and the working tinner was compelled to pay a toll to him as well as the coinage duty.

exclusion of every one else, provided that the bounds were entered in the register of stannaries ; that they were renewed every year and a day ; that the bounder, as he was called, effectually wrought for tin within them, and that he paid the accustomed dues, in no case less than one-fifteenth, to the lord. This regulation, it is obvious, was intended only for the security of the working tinner, who might otherwise, after the expenditure of a considerable amount both of money and labour for the discovery of tin, be deprived of the fruits of his discovery, by the lord, or by a stranger. This privilege extended originally to the whole of the county, whether the property of the crown or of private individuals ; but comparatively few bounds exist at the present time upon the property of any private person ; on the duchy property they however exist most extensively. This custom might at the time of its origin have been useful, as it afforded a stimulus to enterprise, by securing to it an adequate reward. In later times, however, these bounds became a valuable property, and passed from the hands of the working tinner (who alone has any title to hold them) into those of men of property and influence, who contributed neither capital nor labour to render them productive, while they claimed an equal, and in some respects a greater share than the lord in their produce. Lord De Dunstanville, and Lewis Charles Daubuz, esq., claim to be two of the chief bound owners on the duchy estate at the present time, though it is nearly certain neither they nor any other claimants could establish a legal title in a single instance. The self-constituted bound owners have, however, for many years been receiving at least one-half the toll which belonged to the duke upon all his estates ; and in addition to this they have in many instances prevented the working of the mines, which have been formerly very productive, in consequence of disputes among themselves. The mines of Polberro, which were amongst the most valuable in the county, are an

instance. Owing to an uncertainty as to the rights of the bounders, they have not been worked for twenty years, and the duchy has lost not merely the toll, but the profit upon coinage. From this mine, however, the bounders have been ejected, and it is now in profitable work. But it is never known that in one instance any officer of the duchy has interfered to protect its rights. They have generally had shares, either directly or indirectly, in the spoil; or, if not, they had no interest to incur the displeasure of a wealthy man for the sake of protecting the property of the duchy.

But this is by no means all. The officers of the duchy, it is said, possessed no map, ancient or modern, of the estates of the duchy. Thus it has happened that many very productive mines are, to use the phrase of the county, "out of duchy," while those which produce little are allowed to remain in it. Another consequence of this is, that large quantities of land have been inclosed, and made private property, which of right belong to the duchy. John Borlase, esq., steward of the stannaries, is said to be one of the chief profitters in the latter, and Lord De Dunstanville in the former respect.

This has been the case with regard to the tin mines. The copper mines, which are more valuable, have been, as has been previously stated, let on lease for thirty-one years, at a rent of about 40*l.*, on the payment of a fine of 12,000*l.* The lease was granted to the father-in-law of the surveyor-general, and some officers of the duchy, as is supposed, upon a report of the surveyor-general, in favour of their proposal. It is more than suspected that the report of the surveyor-general was made for a consideration in hand, and the promise of certain contingent advantages. The nature and extent of this job may be estimated from the opinion which prevails in the county among those who have the best means of judging, that from one mine alone the lessees received as their profit, and this without any expense or trouble on their part, 20,000*l.* a-year

for seven years ; and this probably did not at the time constitute a third of their gains.

Efforts are being made at the present time to procure a renewal of this lease. But, surely, the mere statement of these circumstances must prevent any such renewal being granted, at least till after a parliamentary inquiry. The mineral rights which ought to produce annually 50,000*l.* at least, have not now, even taking into consideration the fines which have been paid, produced a twentieth part of that sum.

The fines are such as are imposed by virtue of the Stannary court. This is one of the most ancient, and in virtue of its antiquity the most rotten, courts in the kingdom. It exists by immemorial custom, confirmed by various charters, particularly that of Edward III., sanctioned by acts of parliament, and recognised by judicial decisions. It was instituted for the purpose of deciding all disputes not affecting land, life, or limb, arising between tinners, who both on account of the remoteness of this county, rendering a journey to Westminster difficult, and from the peculiar character of the matters to be decided, were considered entitled to this privilege. This court was originally of the nature of a common law court. It was held for each of the four divisions of the county, and all matters were decided by a jury of the division in which it was held, and before the lord warden or the steward of that division or his deputy. There is now only one steward, John Borlase, esq., for all the four divisions. In addition to this original court, there has grown up (no one, not even the duchy officers, can tell how) a court of equity, in which the vice-warden presides, and which assumes the power of summoning any person before it, and of imprisoning them in default of appearance. This power has, in one instance, lately been exercised by the vice-warden, John Wallis, esq., for the purpose of establishing claims adverse to the interests of the duchy, of which he is an officer. The time when this power

was first assumed is not known. There is the strongest possible negative evidence that it did not exist 115 years ago, and there is no record of its first appearance. But the whole constitution is rotten. The steward and the vice-warden are interested in the decision of the most important questions that come before them; and justice, and the interests of the crown and the people, demand that the court should be remodelled altogether, or entirely abolished. There is a right of appeal from the decision of this court to the lord warden, who is the Marquis of Hertford, and who, for the latter years of his life, has generally resided out of England, so that there has been no possibility of bringing the appeal before him; and from the lord warden to the duke in council. The only appeal which has been lately made has been now nearly twelve years without a decision.

We have before remarked, and we cannot avoid repeating the observation, that the revenues of the duchy of Cornwall, considering the amount of the civil list, ought to be available to the public service until they are required for the legitimate purposes of maintaining the dignity of a prince of Wales, and then in easement of any burden upon the people for that purpose. It is well known that the late king was advised to deny the right of his father to receive the revenues of the duchy of Cornwall during his minority, and the matter was brought before parliament, but ultimately compromised in some way or other; although there can be no doubt that, under the terms of the settlement, the revenues of the duchy vest in an eldest son immediately on his birth, on which account a council is always in existence, liable to public control.

Sir William Knighton has the good luck to be the receiver-general of the revenues of both the duchies of Lancaster and Cornwall. He was, within a few years, an apothecary in Hampshire, but having been appointed, it is said, under peculiar circumstances, the executor, or trustee, or some-

thing of that nature, of Colonel M'Mahon, a particular private friend of the late king, George IV., he, somehow or other, after the colonel's death, became his successor in office, and continued for many years almost the personal custodier of that luxurious monarch, but since the present accession Sir William Knighton does not seem to figure so frequently in the circles of the court.

In conclusion, we may state, that it is a curious speculation what are the net annual produce of the present revenues of the woods, forests, lands, mines, fines, and other property of the duchies of Lancaster and Cornwall, under their present management; and what would be their net annual value if these revenues were in the possession, control, and management of private individuals. Let us hope that regulations will soon take place to render them as productive as they might be made, and to employ them in lieu of any extravagant grants, which have so improperly and frequently been imposed upon the people, for the purpose of supplying the extravagance and vices of inconsiderate princes.

The general business of the duchy of Cornwall is now carried on at Somerset-house.

The revenues of the corporation of the *Trinity House* of Deptford Strond, are not in any manner applicable to the exigencies of the state. But as these revenues are either raised by charges upon the commerce of the country, or derived from property in which the public are interested, it will not be considered travelling, as lawyers call it, out of the record, to give our readers some information relative to a corporation of which little is known, and which has seldom been the subject of public discussion. There is, however, no corporation in the kingdom with more despotic powers than the very aristocratic corporation of the Trinity-house of Deptford Strond.

This corporation was founded in the purest principles of benevolence; the affairs under its charge were of the greatest national importance, and the objects of its bounty most deserving. It was originally established by Sir Thomas Spert, a most intrepid navigator, then comptroller of the navy, and commander of the first great ship of war, called "Henri Grace de Dieu," in the year 1515, a period when the British navy began to assume its present high character. It was erected into a corporation by a charter granted in the reign of Henry VIII., confirmed by others in the reign of Elizabeth, James I., and Charles I., but which was superseded by a charter granted by James II., now in operation, and in which very material alterations were made, and powers conferred very different from those contemplated by the amiable and gallant founder. The corporation consists of a master, deputy-master, four wardens, eight assistants, and seventeen elder brethren, among whom is his present majesty, and ten of them are either noblemen, heads of departments in the government, or celebrated admirals, and twenty are retired commanders of the royal navy, or of branches of the merchant service.

Great Britain has by universal consent been placed at the head of the maritime nations of the world. To this pre-eminence she is justly entitled, whether we regard her naval power or her commercial greatness. It was in the early period of this superiority that she adopted means for the encouragement of British mercantile seamen, and the maintenance of decayed mariners, their widows, and orphans, by the establishment of this corporation, whose functions are so important to the interests and safety of our ships and seamen. The powers which have been conferred upon them for this purpose are most extensive. They examine the mathematical children of Christ's Hospital, and the masters of his majesty's ships. They appoint leadsmen, guides, or pilots, to conduct vessels into, out of, and upon the river

Thames, through the North Channel to or by Orfordness and round the Long Sand Head, or through the Queen's Channel, the South Channel, or other channels into the Downs, and up the North Channel, and up the rivers Thames and Medway, and the several creeks and channels belonging to or running into the same; and they are authorized to make such orders as shall be needful for the wholesome government of seafaring men, and shall tend to the maintenance and prosperity of navigation. The society or fellowship of the Trinity-house of Dover, Deal, and the Isle of Thanet, have the pilotage and lead manage of all ships from the said places *up* the rivers Thames and Medway.

By statute of 8 Eliz. c. 13, the corporation of the Trinity-house of Deptford Strond have the power to set up such marks and signs for the sea, and in such places as they should think fit, within the realm of England and Wales, and to renew and maintain them. It appears by the recital of this statute, that previous to this act the corporation was a company of the chiefest and most expert masters and governors of ships, incorporate within themselves, charged with the conducting of the royal navy, and were bound to foresee the good increase and maintenance of ships, and of all kinds of men, traded and brought up by water craft, most meet for her majesty's service.

The corporation have the power to grant licenses to poor seamen, not free of the city, to row in the river Thames; to prevent foreigners from serving on board British ships without license; to punish seamen for mutiny and desertion, and to hear and determine complaints of officers and men in the merchants' service, subject to appeal to the court of Admiralty. It superintends the cleansing and deepening the river Thames, and has the control of the ballast officers. It has also power to purchase lands and receive charitable donations: and from funds of this description possesses the means of relieving annually many hundreds of poor seamen,

their widows, and orphans. It is incorporated by the name and style of "The Masters, Wardens, and Assistants of the Guild Brotherhood, or Fraternity of the most glorious and undivided Trinity, and of St. Clement's, in the parish of Deptford Strond, in the county of Kent."

The corporation elections ought to be in open court ; but instead of the master, wardens, and elder brethren, being so chosen by the guild at large, it has become completely close, and there is scarce a vestige left of its primitive institution. The master and the elder brethren are self-elected, and hold office for life ; the younger brethren are not permitted to take any part in corporate proceedings. The accounts of the guild are audited by this self-elected body, who alone have power to inspect them, and most of their corporate transactions are involved in doubt and mystery. Serious complaints exist, which are probably well founded, that instead of aiding the commercial and maritime interests of the kingdom, it has become a clog upon the country, and impedes rather than assists those interests which it is bound to cherish ; perhaps it is too aristocratic and absolute in its deportment.

The revenues are extensive ; they amount annually to the sum of 42,656*l.* 3*s.* 4*d.*, and their expenditure to the sum of 40,907*l.* 18*s.* 8½*d.* The revenues arise from certain charges paid by ships of the royal navy, and all British and foreign ships (except coasting ships), for pilotage, according to certain tables of rates, as also from charitable donations and lighthouse dues.

The following is a summary of the net income and expenditure for the year ending 31st December 1831.

NET REVENUE,

One Year, to 31 December, 1831.

	£.	s.	d.
Surplus remaining from the Receipt of Light Duties	31,923	5	6½
Surplus on the account of Buoyage and Beaconage	3,801	12	0½
Rents of Estates not solely applicable to charitable purposes	£.	s.	d.
	1,253	18	6
Deduct—Taxes, Repairs, and Charges	278	16	11
Dividends of Stock in the Public Funds	975	1	7
Discount allowed on prompt Payment of various Accounts	4,956	3	8
Commission charged on the examination of Claims on the Consolidated Fund, under various Orders in Council, received of the Customs	496	18	10
	£.	s.	d.
	716	2	3
Deduct—Salary and Allowance to the Clerks employed in the examination of these Accounts, and Charges for Postage, Carriage of Parcels, and Incidents....	216	0	7
	500	1	8

£42,656 3 4

EXPENDITURE,

One Year, to 31 December, 1831.

	£.	s.	d.
Deficiency on account of Pensions paid over and above the sum of £9,572 18s. 4d., the sum received for Rents, &c., expressly applicable to the relief of Poor Mariners, &c. &c.	23,565	5	11½
Charges of the House and Offices on Tower-hill; viz. Taxes, Repairs, Furniture, Insurance, Wages to Housekeeper, Servants, Gatekeeper, and Watchman.....	2,042	10	3
	6,709	0	0
Salaries to Twenty Elder Brethren, pursuant to Act 3 Geo. IV. c. 111. House Expenses for Court and Audit Dinners, Board of Housekeeper and Servants, together with the Total Expense of the Procession and Dinner, on the Anniversary of Trinity Monday.....	1,803	1	11
Salaries and Allowances to the Secretary and Clerks employed in the transaction of the general business of the Corporation, and Wages and Allowances to Messengers and Watermen.....	4,578	10	9
Salaries to Clerk of the Works, Ruler of Pilots at Gravesend, Clerk of Ships' Entries (Customs), for daily Lists of Vessels reported with and without Pilots, Mathematical Examiner, Parliamentary Remembrancer, and Surgeon.....	526	0	0
Pension to the Widows of a Mathematical Examiner, Maritime Surveyor and Ruler of Pilots at Gravesend, and Allowance to the late Secretary	585	0	0
Charges for a Committee to Sligo, to confer with the Ballast Board of Ireland, relative to the Site of a Lighthouse at that Port.....	68	6	0
Incidental Charges not applicable to any particular Account; Postages of Letters, Stationery, Advertisements, Printing, Books, Maps, Charts, Stamps, Newspapers, Coach-hire, Carriage of Parcels, &c.....	856	7	10
Sundry Law Expenses in relation to the Pilotage Act, Exemptions of Elder Brethren from serving on Juries; sundry Retainers to Counsel, &c.	80	16	0

SURPLUS.....

40,907 18 8½

1,748 4 7½

£42,656 3 4

In examining the expenditure, the reader will be struck with the amount of several charges, particularly those of 2042*l.* 10*s.* 3*d.* for the house and offices on Tower-hill, and of 6700*l.* for the salaries of twenty elder brethren ; this latter payment is stated in the parliamentary return of last session (1832-3) to be made in pursuance of the statute 3 Geo. IV. c. 111, which act is found upon reference to be for an entirely different purpose, having no relation whatever to the Trinity-house, nor have we been enabled to discover under what statute these salaries are paid. The sum of 1805*l.* 1*s.* 11*d.* for eating and drinking appears most outrageous, nor are several other charges by any means unobjectionable. The return gives no account, as it should have done, of the pilots' fund, established in the year 1825, by 6 Geo. IV. c. 125, by which act the whole of the pilots and pilotage within its limits, as to conduct, service, rates of payment, and all other matters connected with their occupation, are placed under the direction of the Trinity-house. There are 120 London pilots and 70 Gravesend or river pilots. The former have the privilege of piloting all ships liable to pilotage from the port of London to the Downs, and throughout the bounds of the Trinity-house ; but the Gravesend or river pilots have only the privilege of piloting from Gravesend to London and back again. Each pilot has a license at the time of his appointment, but by this act he is compelled to take out an annual license, at a charge of three guineas. The produce of these licenses is applied to the pilots' fund, and amounts to the annual sum of 598*l.* 10*s.* This exaction is of modern origin ; before the adoption of the free-trade or reciprocity system, foreign vessels paid an additional duty, called the pilot duty, which formed the pilots' fund ; but since that change of system, in addition to this annual payment for licenses, every pilot is compelled to pay $2\frac{1}{2}$ per cent. upon the amount of his year's gross earnings (which is equal to $3\frac{1}{2}$, as every pilot has to pay about 25*s.* expenses on his

return home) towards the fund, which amounts to about 8*l.* per annum each, thus relieving the foreign and taxing British skill and experience. We should be unwilling to make any unwarranted statement, but it is proper that public attention should be called to the fact, that great complaints exist as to the management of this fund and the mode of its distribution. Is it right that a poor Trinity-house pilot, after twenty years' dangerous service (for until that period he has no claim, and even then it is optional for the corporation to grant it), should receive only the scanty pittance of about 15*l.* per annum? It is the duty of the Trinity-house corporation to watch over the interests of those men, and to treat them with the utmost consideration, nor should any ground of complaint be suffered to exist, by a concealment from those who are entitled to the pilots' fund of its real amount, as such concealment must lead to a belief of its misapplication. It is said that about thirty-six years ago, a Deptford Strond pilot's pension was 40*l.* per annum; since that period the corporation have been collecting the surplus rates on foreign ships, imposing annual payments upon the pilots, and receiving interest upon funded property, and yet the pension is now only about 12*l.* or 15*l.* per annum. The surplus of their funds, in 1824, amounted, according to the best information which can be obtained, to 65,000*l.* in the 4½ per cents. The reduction of the interest to 3½ per cent. reflects no blame upon the corporation, but the stock itself is now only 60,000*l.* 3½ per cent. consolidated bank annuities—being thus diminished in principal 5000*l.* Surely the corporation ought to give a full and clear explanation to those who supply the fund of the cause of this decrease, and of the general state of the fund itself, especially as these poor fellows are under their complete control, and dare not even murmur within hearing of Tower-hill. The pilots' fund of the cinque-ports is conducted in a different manner, and far more to the advantage of those who profit by it. The

superannuated cinque-port pilots obtain from this source a pension of 50*l.* a-year, and have an annual account rendered to them of the state of the fund. At the Trinity-houses at Hull and Newcastle, their worn-out pilots get a pension of 60*l.* a-year. The pilots ought to be allowed to examine the fund every year; this would put an end to the present dissatisfaction, and might perhaps lead to its equitable distribution.

By the appropriation act 2 & 3 Will. IV. c. 126, a sum not exceeding 12,032*l.* 10*s.* was granted to defray the charge of pilotage and other contingencies to the 31st March 1832; and by the same act a further sum not exceeding 38,980*l.* was also granted for one year to the 31st March 1833. It is a fair inquiry to ascertain the application of these large sums, and whether any, and what part is paid to the Trinity-house of Deptford Strond, in aid of the pilots' fund, particularly as the king's ships are liable to pilotage as well as those in the merchants' service.

The corporation are supposed to possess about 180 almshouses at Mile-end and Deptford. It is said that only twenty of these houses are allotted to twenty-nine of the London pilots, while the remainder are devoted to 171 captains and others of higher station than pilots. The pensions and allowances of these twenty-nine pilots, amounting to 947*l.* 1*s.*, and the repairs of their houses, amounting to the further sum of 89*l.* 19*s.* 11*d.*, ought not to be charged upon the pilots' pension fund, if it is true that the repairs of the houses occupied jointly or solely by 171 captains and others are paid for out of the general funds of the corporation.

It would be well if the Trinity-house would make some alteration in the mode of ascertaining the annual earnings of the pilots; at present, the pilots are compelled to make oath of the amount; and it is well known that many find it necessary to work under the fixed price, and when they

pass their accounts, are obliged to swear falsely, with the exception of a few, whom the pilot clerk may choose to exempt. The earnings of each pilot do not exceed 200*l.* per annum. There is a general impression, that if the pilots' funds were properly applied, there would be sufficient means to allow each sea pilot a pension of 60*l.*, and their widows 30*l.* There was formerly but one clerk to perform the business of the pilots' office; but now there are at least a dozen, besides porters. There are also great complaints that pilots are allowed to continue at a very advanced age; but they are of course unwilling to retire and starve on 12*l.* or 15*l.* per annum: many of them have actually died in the workhouse. Although the act gives the corporation no power to swear any pilot desirous of retiring to the amount of his property, yet this power is assumed; and if it turns out the applicant has 50*l.* per annum, the corporation has lately made a by-law, by which he is in such case disqualified from receiving his pension from the pilot fund.

The revenue and expenditure of this corporation, and particularly of the pilots' fund, requires investigation by parliament; and it is satisfactory to find that Mr. Hume, who moved in the last session for several documents relative to the Trinity and lighthouses, is determined not to lose sight of this subject. It is also the duty of the committee at Lloyd's to interfere; and the Duke of Wellington, who is an elder brother of this corporation, as well as warden of the cinque ports, will surely take care that the same justice is meted out to the poor Trinity-house pilots as to those of Dover and Deal. Perhaps too much has been said upon this subject; but it is well known, that the dependent state of these intrepid fellows, their want of friends to advocate their cause, and the absolute power exercised over them, prevent their coming publicly forward to state their grievances.

We shall have occasion, in another part of this work, to

express our opinion of the impropriety of the act of parliament, which authorizes the king to hold the appointment of governor of the South Sea Company. But how much stronger is our regret, at finding his majesty has still continued one of the elder brethren of this corporation—a circumstance highly improper and unconstitutional, and which may be productive of serious consequences. We make these observations, duly appreciating his Majesty's gracious motives, and with the most profound sentiments of duty and loyalty. But the king is the visitor of all corporations, where no special visitor is appointed by statute or charter; and the Trinity-house is of course a corporation liable to the common law visitorial powers of the Court of King's Bench, and also liable to be brought, by information of his majesty's attorney-general, before the high court of chancery, for any misapplication of the large charity funds now entirely at their disposal. It *may* happen that judgments may be pronounced, and consequences ensue, affecting not only the honour and integrity of the corporation, but of the several individual members of the body; and it is not difficult to imagine a state of things which may operate to impede the course of public justice, as well as create a strange legal anomaly. We are also of opinion, that considering the unlimited and almost uncontrolled power of the corporation, and the humble means and station of the poor pilots and others, who may have just cause to resist this power, they ought also to possess a right of appeal to the lords of the Admiralty, or to a court specially constituted, which might consist of the constable of the Tower, the lords of the Admiralty, the Lord Mayor of London, and the four city members, or of any other persons likely to give protection.

The present system of employing pilots ought to be altered, and favouritism and patronage abolished, so that all might have in turn equal chance of employment. The pilots should be divided into two classes; the first to contain the most

experienced, and the second the junior pilots : each class should be enrolled, and merchants compelled to take them in rotation from either class, according to the nature of the service, or the amount of tonnage. All foreign vessels pay their Trinity-house dues into the Custom-house before they clear, which is not the case (as it ought to be) with home vessels, who often sail without a pilot. If nothing happens, all is well; but it often occurs that vessels are injured for want of pilots, and yet the underwriters are ignorant of the cause. The Admiralty can at any time command as many pilots as it chooses, for the service of the royal navy.

Petitions have been presented in the present session (1833-4) for inquiries into the principles upon which this corporation was founded, and also for an inquiry into the management of the pilots' fund : it will be a source of great regret, if, notwithstanding the active and meritorious exertions of Mr. Plumptre, and of the members for East Kent, these petitions are suffered to slumber upon the table of a reformed House of Commons : it is to be hoped that these exertions will, in the end, obtain the appointment of a committee of inquiry, as has been the case in consequence of the persevering efforts of Mr. Hume, with regard to the lighthouse system. Sooner or later, however, searching investigation must take place into all the affairs of this powerful and important corporation.

Let us now proceed to make some observations as to the Lighthouse system. Before the incorporation of the Trinity-house, there were no public lighthouses, and the mariners directed their course by the aid of any particular object on the coast, such as church steeples, woods, and other marks standing on the main shore, which served as sea-marks or beacons, and in time became well understood ; but the parties residing near finding the advantage derived by navigators from these accidental causes, contrived either

by threats of removal, or by erecting false lights, to make ships pay for the benefit of their continuance, as appears by the recital in the statute 8 Eliz. c. 13, which mentions that by the destroying and taking away of certain steeples, woods, and other marks standing upon the main shore adjoining to the sea coast of England and Wales, being as beacons and marks *of ancient time accustomed* for seafaring men to keep men and the ships in their charge from certain dangers thereto incident, divers foreign ships, with their goods and merchandise, in sailing from foreign parts towards the realm of England and Wales, and especially to the port and river of Thames, have, by the lack of such marks, of late years, been miscarried, perished, and lost in the sea, to the great detriment and hurt of the common weal, and the perishing of no small number of people.

The imperfections of these perishable sea-marks, induced the adoption of a more certain system; and no doubt ministers of those times conferred, by letters patent, the privilege of erecting an original lighthouse, or the alteration of an ancient sea-mark, upon certain high officers of government, "*as a remuneration for services,*" as well as upon less meritorious personages who happened to be the relations or parasites of the reigning monarch, while other lighthouses became vested in individuals from the length of their possession, although the original grant or privilege was only for a limited period. By such means, many of the lighthouses in England fell into the hands of private individuals, and have been handed down to posterity without any restriction. Many of the proprietors levied their tolls with more than Jewish rigour, and left the ships to find their way through the darkness which their glimmering lights had only rendered more visible and perilous. Nor has a remedy been even yet applied to these abuses, and before this can be done, the whole system must undergo a complete revision. There is nothing more intimately connected with the maritime welfare of England than this, and

nothing in which more flagrant abuses have prevailed. The lighthouse boards are among the richest in the kingdom, and their funds, if properly applied, are sufficient for every purpose. There ought to be great improvement in the optical apparatus, which, even in the best cases, has by no means kept pace with the discoveries of modern science, and in many is of the worst and most imperfect nature. The lights are too feeble to penetrate the hazes and fogs of our murky climate, and too little care has been taken to diversify them, so as to enable the mariner to distinguish them in bad weather. Surely the Trinity-house will make some effort to remove all ground of complaint, and rejoice less in their riches and more in their utility. The tax or toll levied for English lighthouses varies from one halfpenny to one penny-halfpenny per ton, and yields a revenue far greater than is required for the purposes for which it is levied.

The Scotch lighthouses are maintained by a toll of one penny-halfpenny per ton on British vessels, except king's ships, and threepence per ton on all foreign vessels; and the tax is not increased even if the vessel should pass several or all of the lighthouses. These lighthouses are under the management and control of certain commissioners in Scotland, who *receive no salary*, by the provisions of a statute passed 26 Geo. III. c. 101; and two subsequent acts of 28 Geo. III. c. 25, and 38 Geo. III. c. 57.

The aristocracy, or at least a considerable portion of them, appear, somehow or other, to get hold of some part of the money levied from the people in all corners of the United Kingdom. His grace the Duke of Portland having married one of the heiresses of the late General Scott, became, in right of his wife, the proprietor of the Isle of May, in Scotland, upon which was a private light, first put up under the authority of letters patent granted by Charles I., subsequently confirmed by an act of the parliament of Scotland

in 1641. It was originally a mere coal light, and although somewhat improved, yet it was found to be very unsteady in bad weather, when most required by the mariner. *Lime-kilns and other accidental fires were apt to be mistaken for this light.* In the year 1814, notwithstanding this light had existed since 1641, a period of 173 years, and without making any application to the owner to remedy the evil, which he was clearly liable to do, a more pleasant alternative was resorted to, and, by the 54 Geo. III. c. 136, his grace, then Marquis of Titchfield, obtained the sum of 60,000*l.* for his interest in this lighthouse. Nor was this all, for no sooner was the purchase made, than the northern commissioners found it necessary to erect an entirely new lighthouse upon "*improved principles,*" but as this light was similar in character to that situated on Inch Keith, about twenty-two miles further up the Firth of Forth, it was deemed advisable to alter that light, and the whole affair ended by borrowing out of the consolidated fund the sum of 30,000*l.* exclusive of the sum of 60,000*l.* paid to the Duke of Portland. The owner of a private lighthouse is clearly liable to any damages that may arise from the lights not being sufficient, or from any other cause involving neglect, and the commissioners or the Admiralty, instead of paying the Duke of Portland 60,000*l.*, ought to have insisted on his grace putting up proper lights or surrendering his letters patent. This is a course which should be adopted in many other instances: there can exist no doubt that the Trinity-house and the commissioners have the power, in their respective districts, to exercise such control.

The lighthouses of Ireland were originally placed under the board of customs of Dublin, but in 1810 they were confided to a new board, composed of the principal merchants of Dublin, under the name of "The Corporation for improving and preserving the Port and Harbour of Dublin." The Irish lighthouses are maintained by a general toll on the tonnage of

all vessels entering any Irish port, whether those vessels have derived any benefit or not from the lighthouses.

There is also a Welsh lighthouse, called the "Mumbles," situate near Swansea, in the county of Glamorgan, off the Bristol Channel, under the management of trustees appointed by acts of parliament, passed in the 31, 36, & 44 Geo. III. The income of this lighthouse is nearly double its expenditure; but it is at this moment the subject of parliamentary investigation.

It would be well that all lighthouses throughout the united kingdom should be placed under one board, as in France (whose superior scientific and economical management in this particular is well worthy of consideration), consisting of practical, nautical, and scientific persons, and not as at present under various classes of persons, many of whose pursuits are not all connected with the objects confided to their management. If this was done, there would be a considerable reduction effected in the duties which now press heavily upon the trade of the country. We sincerely hope that the management, revenue, and expenditure, of the funds of the Trinity-house, the case of the pilots, and the management of the lighthouses will not escape the vigilant inquiry of the reformed House of Commons.

The corporation of the governors of Queen Anne's Bounty was established, by letters patent, for the purpose of carrying into effect the provisions of an act 2 & 3 Anne, c. 11, which was passed for the purpose of applying certain revenues of the crown to the augmentation of the value of small livings. The great disproportion of church preferment in this kingdom, as respects the parochial clergy *having cure of souls*, had been, and indeed still is, a subject of complaint, and the necessity of some means to obviate it had been admitted.

Previous to 25 Hen. VIII. c. 20, the first-fruits and tenths

of all church preferments in England theretofore paid to the Pope ceased to be so paid, and became part of the revenues of the crown. By 26 Hen. VIII. c. 3, the chancellor of England had power to direct commissions to the archbishops and others to inquire into the true yearly value of all manors, lands, tithes, &c., appertaining to any benefice or promotion; and by 1 Eliz. c. 4, vicarages not exceeding the yearly value of 10*l.* upon the valuation made under the authority of the last act, and parsonages not exceeding the yearly value of ten marks, were discharged from the first-fruits. By the provisions of 2 & 3 Anne, c. 11, before referred to, power was given to the crown to alienate those possessions, and to create a corporation to be called the Governors of Queen Anne's Bounty, by whom the revenues of the first-fruits and tenths of all dignitaries and benefices should be applied to the augmentation of all benefices, and the maintenances of parsons, vicars, and curates; and power was given to grant estates towards the augmentation of benefices which were small. This body consists of the lords of the privy council, lords lieutenants, and *custos rotulorum*, the archbishops, bishops, deans of cathedrals, judges, the king's sergeants-at-law, attorney, solicitor, and advocate-general, chancellors and vice-chancellors of the universities, lord mayor and aldermen of London, and mayors of all other cities within the kingdom, seven whereof at least to compose a court, provided a privy-councillor, bishop, judge, or one of the king's council, be three thereof. This court has the direction of all affairs belonging to the corporation, appoints committees of governors, and invests them with such powers as they judge convenient. The governor's business is to find out the value of every benefice under 80*l.* per annum, with their respective distances from the city of London, &c., and to lay the state thereof before the king, with the value of the first-fruits and tenths, &c., and all pensions and charges belonging to the same, to the end the royal bounty may be applied to the

support of such of the clergy as are in the greatest distress. By 5 & 6 Anne, c. 24, all benefices with cure of souls, not exceeding the clear yearly value of 50*l.* by the improved valuation of the same, were discharged from the payment of the first-fruits and tenths ; and the bishops were required to ascertain the value of every benefice which had the cure of souls, and return the same into the exchequer, that such livings might be so discharged.

By 1 Geo. I. c. 10, the bishops are empowered, from time to time, as they shall see occasion, by witnesses and other means, to inform themselves of the clear improved yearly value of every benefice *with cure of souls* in their dioceses, though the same be exempt from the bishop's jurisdiction, and to certify the same to the governors of Queen Anne's bounty ; a bounty which, it is presumed, neither the crown or the legislature had the power to grant, without the specific repeal of the pensions and civil list act, 1 Anne, c. 7, by which all the hereditary revenues of the crown were surrendered to the public. The valuation of the benefice being made according to the statute of Hen. VIII. is mere delusion, and it is said the difficulties which arise in attempting to carry the measure into effect greatly diminish the beneficial results that might otherwise flow from it.

A valuation ought to be made under the powers of 1 Geo. I., not only of that part of the church property which *has*, but of that also which has *not* cure of souls ; and the first-fruits and tenths of such present value ought to be paid, whatever may be the destination of the amount, which is strictly in conformity with the spirit of the acts relative to Queen Anne's bounty ; and it would affect no existing interest, nor encroach on any private right in church or lay patronage, as all the church property, to which *no cure of souls* is attached, is in the patronage of the crown, or the archbishops, or bishops, consisting chiefly of canonries and prebends. By statute 43 Geo. III. c. 107, persons are empowered to devise

lands and hereditaments in augmentation of the funds of this corporation, notwithstanding the statute of 9 Geo. II. c. 36, called the mortmain act. We cannot conclude without also stating that upwards of two millions have been voted by parliament out of the annual taxes in aid of this corporation.

Public property to a very considerable extent is vested in the benchers of the several Inns of Court, called the Inner and Middle Temple, Lincoln's-inn, and Gray's-inn, as well as the subordinate societies of Clifford's-inn, Barnard's-inn, and others. The amount and application of this property are known to no one but themselves, as they are all close corporations. It is generally supposed that the society of the Inner Temple are the holders of some hundred thousand pounds of stock. Probably the income of all the inns of court, as well as of the subordinate societies, is more than is required for the due and proper maintenance of their respective establishments. Notice of a motion for a select committee to inquire into the amount and application of the revenues of each of the inns of court, has been given by Mr. O'Connell in the current session (1834). As the proposed committee is also to investigate the practice observed by the four inns of court in London, and also by the King's-inn, Dublin, upon the application of persons to be admitted students and to be called to the bar, it is most probable that such committee will not be granted even by a reformed House of Commons; if, however, the contrary should occur, it will then probably be ascertained whether all or any of these societies have or have not the means, if required under urgent circumstances, of manifesting their loyalty, disinterestedness, and patriotism, by contributing to any immediate pressing want of the state, without impeding or disturbing the due and proper exercise of their legitimate functions. At any rate, may it not be advisable to inquire into the propriety of the modern practice of increasing the

rents of chambers for the purpose of raising an unnecessary fund, to the great inconvenience of those struggling for existence?

We have not considered the public property arising from Ecclesiastical Revenues, or Lay Impropriations, or from the revenues of the several Universities of the united kingdom, or the public seminaries of education, both as they do not fall within the immediate province of this work, and because these objects have already attracted the attention of parliament. We may, however, observe, that while parents of the middling and labouring classes are lamenting the want of means to educate their children according to their respective stations in society, the patronage of public schools being almost entirely under the control of the aristocracy, it has naturally followed that they engross most of their advantages. It is, however, somewhat marvellous that, knowing these facts, a reformed House of Commons should continue to vote still further funds out of the taxes to be applied in a similar manner, and by a similar class of persons.

There is also a great superfluity of wealth amongst many of the Public Charitable Societies, which ought to extend their beneficence : it never was intended they should have investments of stock to so great an amount. The Society for the Propagation of the Gospel in Foreign Parts, exclusive of other means, are holders of upwards of 4000*l.* bank stock, equal to more than 8000*l.* sterling. The governors of Magdalen Hospital, also the governors of the charity for the relief of poor widows and children of clergymen beneficed or having curacies in Norwich or Norfolk, and the governors of the charity for the relief of poor widows and children of clergymen, have each bank stock investments to a similar amount; and there are many other societies who hold this kind of stock to a large extent.

The hospital of St. Catherine, the whole of the offices of which are in the grant of the queen, requires, probably, a close investigation. The master is Sir Herbert Taylor, who, in addition to his other emoluments, receives, it is said, 1200*l.* per annum for this place, in addition to the residence in the Regent's-park. The hospitals of Chelsea and Greenwich also require some revision. Amidst the public property not yielding revenue to the nation, there is none which more requires investigation, both as to its original and present amount and application or non-application, than the funds of a society called "The New England Society," originally founded, Temp. c. 2, it is said, for teaching the gospel in North America, or for purposes not now capable of being carried into effect. The affairs of this rich close body are under the direction of Mr. Gibson, of Great St. Helens. The society possesses very extensive estates in the counties of Suffolk and Essex, besides other property.

It would far exceed the limits of this work to attempt even a general view of the Colonial system of revenue and expenditure. The author well knows the importance of many of our colonial possessions to the commerce and naval superiority of the country, but he is equally aware of the fruitful source of patronage and extravagance which they afford to the aristocracy, the executive, and the legislative. It is the opinion of many intelligent persons, that those colonies, which will not maintain themselves without the aid of the mother country may, without detriment, be given up to their own internal government, particularly as it would still be for the interest of those colonies to continue their present commercial relations with this country. There is no part of the revenue and expenditure that requires more strict investigation than those portions connected with the colonies; which, if managed with prudence and impartiality, might be productive of revenue, instead of being, in truth, the source of

the most extravagant, and in some cases the most wanton, system of expenditure. Antigua, and most if not all the other colonies subject to the payment of the $4\frac{1}{2}$ per cent. duties, are willing to maintain themselves if those obnoxious duties are abolished; and the Australian colonies would, it is probable, willingly defray their own expenses, on the condition of obtaining legislative assemblies for the purpose of local self-government.

There are also other species of public property which has been rendered unnecessary or injurious, by the altered state of the internal position of the country, as regards legislation, trade, and commerce. In the infancy of trade and commerce, the establishment of guilds, or fraternities, or of corporations in general, was exceedingly advantageous; but this necessity having ceased, there appears no obvious reason why the greater part of these monopolies should still exist. With regard to the property devoted to charity, no doubt a very great proportion is now quite inapplicable to the purposes originally intended by well-intentioned founders. It is singular that, previous to the statute of Elizabeth which was the foundation of all our poor-laws, that queen had issued a commission to ascertain the extent of the charity possessions throughout the kingdom, which that statute virtually rendered unnecessary. What are the intentions of the government as to the property of municipal corporations, or as to the charity possessions, it is almost impossible to divine, letters patent having recently been issued from the crown to authorize and inquire by certain commissioners as to the former; and as to the latter, an inquiry has been going on for years by other commissioners, appointed under sundry acts of parliament, the last being passed the 1 & 2 Will. IV. c. 34. When the inquiries will terminate, or what public good they will effect, remains to be discovered.

It requires but little experience of the world to be convinced that circumstances often arise which lead individuals and nations to adopt plans and resort to measures which, at other and more tranquil times, would have been contemplated with alarm and even abhorrence. Who, then, can say what steps may be rendered necessary by the exigencies of the country, arising from financial difficulties or foreign aggression ; or whether the preservation of national honour and internal tranquillity, connected as they are with the peaceable continuance of the privileges and possessions of the crown and the aristocracy, may not lead to the proposal by the government itself, with the concurrence and approval of those immediately interested, urged by the feeling of loyalty, and a wish for the continuance of public institutions, of an application of the principles of the land-tax redemption act of 1798, introduced by Mr. Pitt, to the greater part of some or the whole of other parts of the public property adverted to in this chapter ?

CHAPTER XII.

NATIONAL INSTITUTIONS CONNECTED WITH THE REVENUE AND EXPENDITURE.

King's Exchequer—Bank of England—South Sea House—National Debt Office—Savings Banks—Stock Exchange—Exchequer Bill Loan Office—East India House—The Audit Office—Somerset House—Whitehall.

HAVING, in the preceding chapter, given the reader some details as to certain branches of public property not yielding revenue applicable to national purposes, we now proceed to an account of those national institutions which are more or less connected with the Revenue and Expenditure, in order that no subject be omitted which may assist the reader in becoming thoroughly acquainted with every matter in any way relating to the finances.

Before the commencement of the funding system, the whole of the public revenues were regularly paid at stated periods in the year into the king's exchequer at Westminster, a court said to have been erected by King William, at the conquest, its model being taken from a like court established in Normandy long before that time. This court, in addition to its functions in superintending the receipt and expenditure of the revenue, was also empowered to decide all legal questions arising in relation to the finances, and to enforce, by legal process, the payment of any sums due to the crown. From this power it soon became employed to decide questions arising between private individuals, in the same manner as the court of common pleas, but always on the fictitious ground that the party bringing the action was

a debtor to the king, and was prevented from paying such debt in consequence of the refusal of the defendant to satisfy his claims. Anciently the acts of this court could not be examined or controlled in any other of the king's courts; but at present it is esteemed the last in rank of the four courts at Westminster, although the extensive learning, the great legal attainments, the dignified demeanour and constant urbanity of the present chief baron, Lord Lyndhurst, render both the legal and equitable departments of this court as much resorted to for the ends of justice as any of the others. Our business is, however, only with that part of the exchequer which relates to the revenue.

The revenue department of the exchequer is generally divided into two parts, one for the purpose of hearing and deciding all causes relating to the king's coffers, formerly termed the *exchequer of accounts*; the other for the purpose of receiving and paying money, and called the *receipt of the exchequer*. The remuneration of the officers of the receipt of exchequer, was formerly one penny in the pound on all sums issued out, and their duty consisted in superintending the issue of monies and in taking the custody of all money received, which was put into chests under three different locks and keys kept by the three different officers.

The courts of exchequer in Scotland and Ireland had the same privileges and jurisdictions as the court of exchequer of England, and all matters competent to the one were likewise competent to the others.

It would scarcely be credited that, until recently, the accounts at the exchequer were kept by tallies, similar to accounts of bakers in those parts of the country where the weight of the loaf varies and the money-price remains fixed: but such was the case. Notches are cut in a piece of stick, to denote so many loaves of bread; the stick is split, the buyer holding one part and the seller the other; and this was the practice with the accounts of money at the exchequer. These

sticks were called tallies, and were a trading and speculating commodity, in the same manner as are at the present time the exchequer bills, introduced upon the establishment of the Bank of England, by which they have been superseded.

The Irish exchequer was united to the English exchequer by statute 59 Geo. III. c. 97. The Scotch exchequer, established 9 Anne, c. 26, and which possessed all the powers and patronage of the civil government of that country, in consequence of the duties of customs and excise, the receipt of the crown lands and king's hereditary revenues accruing in that kingdom, being under its entire control and management, has been also virtually abolished by 2 Will. IV. c. 54. By 2 & 3 Will. IV. c. 103, the customs and excise duties are to be paid to the English commissioners, to be carried to the consolidated fund, and to be audited by the commissioners for auditing the English accounts; and by 2 & 3 Will. IV. c. 112, the receipt and management of the crown lands, and the king's hereditary revenues in Scotland, are also transferred to the commissioners of woods and forests.

The English exchequer has long ceased to exist for any useful purpose. The establishments of the Bank of England, and recently of the National Debt Office, have assumed all the financial operations of government. All the taxes being received, and the dividends, the civil list, and the expenses of government, being virtually paid by the bank, it has rendered the receipt at the king's ancient exchequer a mere delusion (with the exception of their power of issuing exchequer bills), kept up more for the maintenance of sinecure places, than for any effective or useful purpose; and until some settlement of the national debt, as well as of that due to the bank, shall render possible such a reduction of taxation as may enable the country to resume its early prosperity, the king's exchequer ought to be discontinued, and the expenses saved to the country. It is, in fact, completely swamped by the operations of the bank of England, and the

permanent establishment of the national debt office, both of which institutions we shall presently have occasion to notice more in detail.

It would be a mere waste of time to give any lengthened history either as regards the ancient or modern practices of the king's exchequer ; Sir James Graham, the present first lord of the admiralty, having brought a bill into parliament, in the current session (1834), for completely altering the whole of its official establishment. The lord treasurer's remembrancer, the clerk of the pells, and several of the ancient offices of the exchequer, were abolished by 57 Geo. III. c. 60, and other acts of parliament, and by the adoption of the measure now before parliament most of those remaining will follow ; such as the auditor, the four tellers, the clerk of the pells, and other sinecures ; but the present generation will derive no benefit from this alteration, inasmuch as it is proposed that the holders of all the offices abolished are to have compensation or retired allowances, to as much or perhaps greater value than the amount now enjoyed. The greater part of the offices of the exchequer being mere sinecures, and without efficient duties, they ought at once to be abolished, without saddling the country with any charge whatever ; at any rate such of them as performed no efficient duties. But this measure may be taken as a sample of the manner in which the money of the public is wasted. The very circumstance of the abolition of these offices proves that those who have held them have, ever since their appointment, been living upon the public ; and yet the very fact of their having received so many thousands of the public money, not one farthing of which ought ever to have been paid them, is made a ground for a proposal by the government to grant them a compensation equal to the original amount of their salaries. *Credite posteri.* It is proposed to appoint a comptroller and deputy-comptroller, in lieu of the present auditor, with other offices.

It would be unjust not to mention the disinterested example set by the present Marquis Camden, who, by statute 43 Geo. III. c. 43, surrendered that proportion of his sinecure, as one of the four tellers of the exchequer, which exceeded the regulated sum paid to the other three tellers, exclusive of salaries and other expenses of the office. By 23 Geo. III. c. 82, the office of teller of the exchequer was regulated; but to this regulation the Marquis Camden was not liable, having received his appointment previous to that period. The salaries of the tellers were by that act fixed at 2700*l.* per annum, and certain other allowances for a deputy each, and for their clerks, &c. The annual charges of the Marquis Camden's department amount to nearly double that of the other three tellers, which ought not to be allowed, as the act by which his lordship made the surrender states distinctly *that* he will receive no *larger* or greater sum than the amount specified by that act of regulation, and paid to the other tellers. The salaries paid to the three tellers, their deputies and clerks, is nearly 6000*l.* per annum each department. Surely the reformed house will never permit compensation and retired allowances to be given for all the overpaid and useless offices, or at least a proper distinction will be made between those who are and those who are not necessary and efficient public servants. Lord Bathurst's office costs annually 5000*l.* only, while that of the late Charles Yorke cost 5800*l.*, and Spencer Perceval (his mother and family being also quartered on the pension list), 5745*l.* If the reader wishes for further information, he is referred to the report of the commissioners of exchequer inquiry, the report of Sir Henry Parnell, and the parliamentary return moved for by the indefatigable Mr. Hume, and printed 24th April 1833. In point of fact, all the sinecure offices of the exchequer ought to have been long since totally abolished, except those immediately responsible for the issue of exchequer bills; the more so as the nation is paying

a host of persons in the bank, the national debt office, and the audit office, for performing the duties which those sinecurists ought themselves to perform. It was foolishly supposed by parliament, and by many persons, that the excellent example of the Marquis Camden would be followed by others similarly situated; and an act of parliament was passed enabling the government to receive and apply to the public service any sums so surrendered; but, alas! the noble marquis must be somewhat mortified to find that his excellent conduct has operated with so little effect upon the conduct of others; and that he only illustrates the fable of the fox, who, having through mischance lost his tail, would fain have endeavoured to persuade others of the same species to renounce this ornament to their persons as the symbol of a prevailing fashion.

We have already in our chapter on the Financial System given an account of the origin and constitution of the Bank of England, which it has been seen possesses the entire superintendence of the revenue; the whole of which passes through their hands. The functions of the bank, according to the evidence of the governor before the committee of the House of Commons, "are, to furnish the paper-money with which the public acts around them, and to be a place of safe deposit for the public money, and for the money of individuals who prefer a public body, like the bank, to private banks." This statement does not, however, comprise the whole of their functions. They act as a bank to the government, receiving the taxes from the various collectors, and applying them in payment of the dividends and exchequer bills, and of orders from the different departments of government, and they manage entirely the national debt, keeping a register of the fundholders, and taking all risk of forgeries in paying the dividends.

The manner in which the accounts with the government

are kept at the bank, affords to the latter means of unduly increasing their profits at the public expense. Instead of there being only one account, as in the case of a deposit by a private individual, and in which payments and credits are set off one against the other, the bank of England keeps with the government separate accounts for every separate department of revenue. It may thus happen that one or more accounts are overdrawn, while there is a large balance in the hands of the bank upon the others; and the bank charges interest upon any advance which may thus be required by any separate department, without at all bringing into account the actual balances in their hands on the whole. In addition to this it may be stated that while they hold government securities bearing interest to an amount not less than seven millions, it is supposed that there is generally a balance of public monies in their hands to nearly an equal extent.

It would be difficult to ascertain any services performed by the bank which could entitle them to the enormous profits which they have been allowed to realize at the public expense. Even at the commencement of the institution there were other establishments in existence, which might have been made the agents of government, without the necessity of creating a body so anomalous in its character and privileges as the bank of England. We are aware that the opinion has been entertained and industriously propagated that no banking firms existed in London previously to the establishment of the bank of England. The fact is otherwise. There are documents proving the existence of the ancient, opulent, and highly honourable firm of Messrs. Child and Co., of Temple-bar, before the year 1663; of Messrs. Hoare and Co., of Fleet-street, before the year 1680; and of Messrs. Snow, in the Strand, before the year 1685; and others were in existence before the year 1694. Unless the author has been misinformed, the bank of England, upon more occasions than one, has had no occasion

to regret the existence of these more ancient establishments.

The profits of the bank of England arose from their dealings in bullion, and from discounts of government securities, and bills of exchange, by means of the circulation of their notes. But as the difficulties of the government still increased, owing to the expenses occasioned by foreign wars, all means were resorted to which held out a prospect of aiding its necessities. The success of the bank of England had induced many schemers to come forward with plans of a similar description; but the bank having a perfect monopoly of the issue of paper, it became difficult to carry any of those plans into complete effect; although a company was formed, called the South-sea Company, which invited subscriptions of money, in a similar way to that adopted by the bank of England, under pretence of carrying on a trade on the shores of South America, and in the South Seas. The delusion succeeded; and the government, urged on by its necessities, took in its navy bills, treasury debentures, and other outstanding demands, which were discounted by many of the subscribers, and the amount was from time to time funded, and interest paid to the company. This debt still exists; and by the financial accounts there appears due to the company the sum of 3,662,784*l.* 8*s.* 6*d.*, and an additional charge of six millions for old and new South-sea annuities created in 1751; the interest and charges of management upon which amount to 310,228*l.*

The South-sea company was established by statute 9 Anne, c. 21; and by letters patent subsequently granted, 8th September 1711, for the purpose of *paying public debts*, and settling the trade to the South-seas and other parts of America, and for the encouragement of fishery. In truth, this company was originally rather a political contrivance for raising a fund of money to serve the pressing exigencies of the state, than a real establishment for the purposes

commerce. No settlements were ever made on the coasts of South America, which was the purpose with which the people were first flattered. The funds being perverted to defray the expenses of the then war, the credit of the company became so lowered, that in all probability it would have completely sunk, but from the unexpected relief it met by the treaty of Utrecht, in 1713, by which the business of supplying slaves for the Spanish West Indies, theretofore carried on by the French Assiento Company, was resigned to the English, in favour of the South-sea company. The provisions of this treaty were to continue thirty years, commencing from May 1713; during which time the company were to furnish the Spanish American colonies with 144,000 negro slaves of both sexes, between fifteen and twenty-five years of age, at a very high rate. This nefarious trade proved eminently successful to the company. King George I. purchased 10,000*l.* stock, and became governor of the company, than which a more unwise or unconstitutional act was never committed by a British monarch, and for which his minister ought to have suffered impeachment. Succeeding sovereigns, although no holders of stock, have continued, down to his present majesty, to hold this appointment, under an act of parliament passed at the commencement of each reign, a custom which would be more honoured in the breach than in the observance; for what a degradation would it not be for a king of England to be mixed up with money transactions, as one of a company unable to make good its engagements, no matter from what cause! It is hoped that no long time will elapse ere the origin of this debt, its annual interest, and the unnecessary costs of management, are investigated and placed upon a far different arrangement; or, at any rate, a large saving effected by the transfer of its duties to the bank of England or the national debt office, if the latter establishment is to be perpetual. The monopoly of trading in the South-seas gave

rise, in the year 1722, to that infamous transaction properly called the "South-sea Bubble," the particulars of which it is not within the province of this work to detail: it is sufficient to know it was the sudden elevation and ruin of thousands, and that many of our present aristocratic families possess their large territories, and hold up their lofty fronts, only through the leniency of the legislature. The company now consists of a governor, sub-governor, deputy-governor, and twenty-one directors. Proprietors of 1000*l.* stock have one vote, 2000*l.* have two votes, and 10,000*l.* and upwards four votes. It is singular enough that although this company never carried on any trade, or had any settlements on the coasts of South America or elsewhere, yet by 55 Geo. III. c. 57, this fictitious monopoly of trading was repealed, and a duty of customs imposed to form a guarantee fund for raising a principal sum of 610,464*l.* 3*s.*, to bear an interest of 3 per cent., which fund when raised was to be, and there is no doubt has been, paid to this company for the purchase of a right never exercised, and which, in truth, never had existence.

The affairs of the South-sea company have very properly attracted the attention of parliament; and Mr. Brocklehurst, the member for Macclesfield, has moved for a return of the South-sea company's affairs on the 5th of January 1834, and for several other returns of the state of that company; and it is understood that the South-sea stock will at no distant period be amalgamated in the general funds.

The next establishment is that of the National Debt Office. Until lately, the business of that department was transacted by the treasury, the exchequer, and the bank of England, in the same manner as other financial affairs connected with the funded and unfunded debt; the commissioners being originally merely nominal trustees, in whose names were invested the sums in any way applicable to the reduction of the debt, whether by monies arising from the redemption of

the land-tax, from donations of individuals, or from the savings banks deposits. The monies still applicable to the delusion of a sinking fund for the reduction of the debt, are now reduced to one-fourth part only of the clear surplus revenue over the expenditure, but many other funds have been placed under the management of this department. One of its most important functions is that of granting perpetual redeemable or deferred annuities, of which we will endeavour to give a brief explanation. The government, like reckless spendthrifts, appear to neglect no suggestion for the purpose of obtaining the money of all who were credulous enough to trust them, or were beguiled to this end by the hopes of profit in the shape of interest. Amongst other means, it adopted the plan of granting terminable annuities for lives or years, under the authority of various acts of parliament commencing about 1744. The system did not, however, assume any very formidable features until a very recent period.

The national debt office is now essentially connected with the revenue and expenditure, and forms a most important and highly responsible permanent department. The functions of the commissioners may be said to have had their commencement with Mr. Pitt's celebrated sinking fund, established in the year 1786, for the management of which commissioners were appointed, consisting of the first lord of the treasury, the chancellor of the exchequer, the speaker of the House of Commons, the lord chief baron, the accountant-general of the court of chancery, and the governor and deputy-governor of the bank of England; with power of appointing officers, the most important of which are, a comptroller and deputy-comptroller, with secretaries, clerks, and other officers. It was provided that all money applicable to the reduction of the national debt, whether from the surplus revenue or from any other source, should be invested in their names, and be applied by them. This office, in con-

junction with the bank of England, has nearly superseded the functions of the king's ancient court of exchequer, with the exception merely of the form of issuing exchequer bills, and paying the sinecures of that ancient court.

By the provisions of the act 10 Geo. IV. c. 27, already adverted to, which virtually annihilated the sinking fund, by reducing the amount to be applied for that purpose to one-fourth of the actual surplus revenue, the duties of these commissioners, as far as concerned their original objects, were destroyed. But, before the passing of this act, another, 10 Geo. IV. c. 24, had been enacted, which enabled them not only to apply the monies of the yearly surplus applicable to the sinking fund in the purchase of the reversion of perpetual redeemable annuities, but also to grant annuities, *to an unlimited extent*, upon terms of years either immediate or deferred, upon lives from 15 to 90, the deferred annuities being granted upon lives after the death of the grantee, and intended, for instance, as provision for a widow or infant children. These annuities are purchased, when the consideration exceeds 20*l.*, by the transfer of stock equivalent to the required annuity, as calculated by certain tables by which the office is guided. The annuities themselves are charged upon the consolidated fund. The stock so transferred is cancelled, and the dividends cease. Any annuity purchased for a consideration under 20*l.* is paid to the bank of England in cash. The machinery of this system was carried on by means of these commissioners, the bank, and the exchequer; but this caused so great a complication that, by 2 & 3 Will. IV. c. 59, the whole management was transferred to the commissioners for the reduction of the national debt. The bank, however, had the caution to insist that all payments should be made through the medium of their establishment.

Now, reader, ponder well upon the whole of this system. The first observation which occurs, is obviously the unli-

mitted power of the commissioners to charge the consolidated fund by the grant of annuities; and then comes the question whether the annuities so granted do or not exceed the amount of annual dividends upon the stock transferred for the purchase and subsequently cancelled; because, if the amount of annuity exceed the amount of interest cancelled, such amount is an additional charge upon the consolidated fund, and may be carried to such an extent as to absorb even the whole of that fund. The finance accounts give no specific information on this subject; it is said, however, that, from the 23rd November 1829, to 10th December 1830, the progress has been as follows:

FOR ANNUITIES FOR TERMS OF YEARS.

	£.	s.	d.	£.	s.	d.
Money actually paid	1,856,435	13	6			
Money Value of Stock transferred	8,183,589	9	2			
	<hr/>			10,040,025	2	8

FOR LIFE ANNUITIES.

Money actually paid	380,162	10	3			
Money Value of Stock transferred	432,957	10	11			
	<hr/>			813,120	1	2
				<hr/>		
				£10,853,145	3	10
				<hr/>		

It is unknown to the author what is the amount paid or transferred to the commissioners up to the present period, but if the progress has not been impeded it must amount to a very serious sum, and a heavy responsibility rests upon each and every one of these commissioners; and although we have no scruple in declaring our conviction of the care and watchfulness of those *who do attend* to the details, yet as all the commissioners appear to us to be equally responsible, so all ought, and we hope do, equally attend to the execution of their important functions, and do not leave those functions to the management of the treasury, or the

bank, or to a certain portion of their colleagues, still less to comptrollers, deputy-comptrollers, or secretaries. Parliament ought to be especially watchful over this department of the revenue, and to insist upon distinct accounts being presented every session, of the amount and price of the funded debt cancelled by the cash and stock paid for the purchase of the annuities, of the several annuities so granted, and of the additional charge upon the consolidated fund, in consequence of the annuities granted in lieu of annual dividends cancelled, with the amount of the annuities which have annually fallen in. Without this account it is impossible to say whether this may not turn out a most injurious measure. The commissioners, it is presumed, have no salaries, but their responsibility is not thereby diminished. We are quite sure it is not necessary to urge their importance, to induce persons of their distinguished rank faithfully to discharge these most important duties, but in other days such neglect was attended with serious consequences to a public functionary. It is well known that the 8th resolution passed by the House of Commons, in the year 1719, against Mr. Aislalie, the then chancellor of the exchequer (who was expelled, and his property confiscated, for his share in those financial measures which disgraced that period, called the South Sea bubble), was to the following effect: “ Resolved, that the said John Aislalie, esq. was privy to and did *approve and consent* that the million of exchequer bills lent by the treasury to the South Sea Company, should be lent out by the said company upon their stock, and accordingly the same was done.” We again repeat our hope and trust, that all the commissioners take their proportionate share in the labours, as they must do in the responsibility, of this department. We regret, however, to remark, that it is the opinion of many intelligent persons that the propriety of the alteration which has recently been made in the direction of the savings banks deposits is very questionable.

The annual expense of the national debt office amounts to 10,450*l.*, and is stated as a payment made out of the consolidated fund. Now this payment appears irregular, inasmuch as the act of 2 & 3 Will. IV. c. 59, directs that “the lord high treasurer, or the commissioners of his majesty’s treasury, or any three or more of them, may order and direct to be issued and paid out of the fund (not the consolidated fund) upon which the establishment of the commissioners of the *national debt* is chargeable, any sum or sums of money, for the payment of salaries to officers and clerks acting in the execution of that act, and for incidental expenses, and for the payment of all damages, costs, charges and expenses, as shall be recovered against or payable under the provisions of the act, by the comptroller-general or assistant comptroller-general of the said commissioners, which last-mentioned damages, costs, charges, and expenses, shall be payable and paid out of any *aids or supplies* granted by parliament and applicable to the public service. The commissioners will also perceive the act provides no indemnity should any damages, costs, charges, or expenses be incurred by, or fall upon, the commissioners; nor are there any provisions in the act warranting any abstraction from the consolidated fund for the charges of this department. By s. 14, the commissioners are empowered to appoint such officers, clerks, *and other persons* necessary for carrying the act into execution as may be approved of by the commissioners of his majesty’s treasury. In the year 1832 the establishment consisted of the commissioners, a secretary and comptroller-general, and an assistant-secretary and comptroller-general; with eleven clerks, and an actuary and accountant, with two agents’ brokers, and a messenger and porter. In 1834, we find an addition of twenty clerks, in both departments; and as these officers are appointed by the commissioners, they will be considered legally responsible for their acts.

The tables which have been calculated for granting the annuities do not appear to have been of the most accurate or advantageous description. The maximum age for the grantee of an annuity has been twice reduced; first, from 90 to 80, and recently to 65. The late eagerness of the monied interest to purchase annuities on the very advanced periods of life, and the subsequent reduction of the period, prove there was some error, previously, in the original calculations, and also a prevailing opinion of a good bargain on the one hand, and prospect of loss on the other. A review of the system, and calculations of the actual profit, become, therefore, indispensable. All these are points well worth the serious attention of the commissioners.

As upwards of sixteen millions of the national debt are in some shape or other due to the depositors, in the banks of savings, and are under the control of the commissioners for the reduction of the national debt, some explanation should be given of their origin, progress, and present position. These banks were first established in England and Ireland in 1817, by two acts, 57 Geo. III. c. 105 & c. 130, through the recommendations and exertions of the late Right Hon. G. Rose. Banks of this nature were formed in the metropolis and in different parts of England and Ireland, and the deposits, exceeding sums necessary for current expenses and immediate demands, were paid into the bank of England in the names and to the account of the commissioners for the reduction of the national debt; and as the interest of 3*l.* per centum per diem allowed by the provisions of the legislature exceeded the interest paid upon the funds, the difference became a charge upon the consolidated fund, and created not only an addition to the public expenditure, but also an increase of taxation. It may, perhaps, ultimately turn out that it would have been more satisfactory to the depositors if these acts had remained without further interference of Parliament; but by 9 Geo. IV. c. 92, absolute

control over the stock of the savings banks became vested in the commissioners of the national debt, who were enabled to lay out, from time to time, *the whole or any part of the money* which should be standing in their names in the books of the banks of England and Ireland respectively in the purchase of exchequer bills, and to receive the same interest as if the commissioners had invested the same in the 3 per cent. consolidated bank annuities, such interest to be charged upon the consolidated fund ; and by s. 54 of the same act, the commissioners are empowered to sell any part of the bank annuities belonging to the depositors, and purchase exchequer bills therewith. The interest, by this act, is reduced to $2\frac{1}{2}$ per cent. Now this really appears to be very like a breach of faith. The deposits are removed from bank annuities vested in the name of the commissioners for the reduction of the national debt, and converted into stock or exchequer bills of a fluctuating nature, having no permanent provision for the principal or interest of these exchequer bills, but depending entirely on an annual vote of parliament. This act also contains other provisions, which probably never were contemplated by the depositors, and certainly formed no part of the original acts of parliament. If a demand is made by a number of depositors for a sum exceeding 5000*l.* the check to obtain the money must be signed by four trustees, and separately witnessed. The officer of the savings bank is restricted from issuing more than 10,000*l.* in one day, let the sum demanded be what it may ; and if above 10,000*l.* is required, then the draft to answer the just demands of the depositors is not payable until fourteen days after date ; so that while one depositor by starting early in the day may get his money, others who are not so well informed must await the result of any measure, public or private, which occasions the individual to demand payment. Parliament ought not to have altered the nature of the securities of these poor people, or to have placed restrictions

upon the payment of their deposits which do not exist in private banks or in the bank of England. By a statute passed last session, 3 & 4 William IV. c. 14, still further latitude is given to the commissioners for the reduction of the national debt, and they are enabled to sell the exchequer bills, and purchase redeemable or life annuities; in short, the original contract is entirely altered; the savings banks deposits are now become part of the system of annuity granting, directed to be carried into effect by the 10 Geo. III. c. 24; and it has been recently surmised that this extended power of buying and selling government securities may lead to the application of the principal to carry into effect the 3 & 4 Will. IV. c. 73.

In addition to these important duties, there are others imposed upon these commissioners in relation to the unclaimed dividends. By the 56 Geo. III. c. 60, all capital stock upon which dividends have remained unclaimed for ten years, are directed to be transferred to the commissioners, to be applied in reduction of the debt, and remedies are provided in the act in the event of any party subsequently establishing his claim. There is yet one other source of revenue for the reduction of the national debt managed by the commissioners, which is the amount of interest arising from donations by well-intentioned but simple people, directed to be applied at compound interest to strangle this herculean monster. The total annual amount of this fund is 6825*l.* 16*s.* 3*d.*, including the interest derived from the sum of 1000*l.* given by the Hon. Mr. Langley, and 130*l.* 6*s.*, the first subscription from the ladies' contribution for the gradual reduction of a part of the national debt!!! The names of these patriotic English women should be laid before parliament.

It is impossible to state all the varied funds under the control and management of the commissioners, but we must add that by the 3 & 4 William IV. c. 85, being an act for

effecting an arrangement with the East India Company, and for the better government of his Majesty's Indian territories, and the continuance of their charter till the 30th April, 1854, the company are compelled to pay annually to the account of the commissioners such sums of money as shall, in the whole, amount to two millions sterling, with compound interest, and which is to "fructify" until it amounts to twelve millions, which is to be a "security fund," the particulars of which will be detailed when we consider the subject of the East India Company, and which is now mentioned only to show the additional duties which are continually added to the already arduous and severe functions of the commissioners.

The duties of the Exchequer Bill Loan Office are conducted at the South Sea House, in Threadneedle-street. The plan of advancing exchequer bills for public purposes was first suggested by Sir John Sinclair, in 1797, in consequence of those extraordinary events connected with the finances of the country which took place about that period. It was, however, then confined to an issue in aid of the great pressure affecting the commercial and colonial interests. The alteration of the currency in consequence of Peel's bill, brought upon all classes, in the year 1817, and subsequent periods, such distress by contracting the circulating medium, that great difficulty was found in procuring the means of employing labour, and carrying on advantageously those public works which had previously given an impetus to such employment. A plan similar to that of Sir John Sinclair was therefore adopted. Exchequer bills were authorized by parliament to be issued, upon adequate security, as loans to public bodies for the prosecution and encouragement of public works connected with navigation, drainage, bridges, rail-roads, turnpikes, and other improvements.

The authority to issue these bills was placed in the hands

of certain commissioners who receive no salary; and it is but justice to state, that however objectionable the principle of levying taxes to be lent out again to the tax-payers, and by them again repaid by instalments with interest, yet this office is conducted most efficiently, most attentively, and most economically, redounding much to the credit of the commissioners, and their very courteous and talented secretary, John S. Brickwood, esq., and the other officers of that establishment; its whole annual expense not exceeding 2000*l.*, while that of the commissioners for building churches, formed upon a similar plan, exceeds 3000*l.* annually.

The first act passed for this purpose was the 57 Geo. III. c. 34, which authorizes the issue of exchequer bills to the amount of 1,500,000*l.* for England, and 25,000*l.* for Ireland. Another act, passed 3 Geo. IV. c. 86, authorizes the issue of exchequer bills to the further amount of 2,000,000*l.* By the 4 Geo. IV. c. 63, exchequer bills are authorized to be issued for building, rebuilding, enlarging, and repairing jails in England; by 6 Geo. IV. c. 35, a further issue of exchequer bills to the amount of 300,000*l.*; by 7 & 8 Geo. IV. c. 12, a like issue of 200,000*l.* for England, and 100,000*l.* for Ireland; by the 1 & 2 Will. IV. c. 24, the sum of 1,000,000*l.* for England, and by c. 33 the sum of 500,000*l.* for Ireland, are also authorized, making altogether the sum of 5,625,000*l.* exclusive of the sums issued for building or enlarging jails.

How much of these several sums has been advanced, or how much remains due to the government, the author cannot ascertain. He cannot, however, omit drawing the attention of the reader to one clause in the last act of 1 & 2 Will. IV. c. 33, s. 7, whereby it is enacted that no commissioner, nor any other officer, nor other persons appointed, or to be appointed, under that act, shall be entitled, by reason of any service under that act, to claim or receive any superannuation, pension, or allowance, in the nature thereof, anything in any act or acts theretofore made, or any law or

usage, to the contrary notwithstanding. This is a precedent which ought never to be departed from except under urgent circumstances well considered by parliament.

It is impossible to form a clear conception of our financial system without some details as to the "Stock Exchange." Every one seeking information as to the actual state of the country must feel the necessity of this knowledge; and it is probable that the time may arrive when every one will feel an interest in the matter which will lead to the desire of information. The business of buying into or selling out of the funds which form the national debt is transacted at the Stock Exchange, in Capel-court, near the Bank, and is conducted by persons called stock-brokers, who buy and sell stock or proportions of funds in order to supply real and bona fide persons requiring to buy or sell, by which means they are enabled to furnish any fractional sum. For instance, if a person wished to sell or buy 519*l.* 18*s.* 3*d.*, it would be nearly impossible to obtain a purchaser or seller for that identical sum; but this difficulty is obviated by the transactions of the stock-broker. Their dealings however form only a part of the business of the Stock Exchange, which is in a great degree carried on among persons called stock-jobbers, who seldom possess any stock, but merely buy and sell what are termed "time-bargains," paying or receiving the difference, according as the price is high or low in relation to those transactions, on a given day, called the "settling-day." If any of these are buyers, it is of course for their interest to purchase at as low a price as possible, and for this purpose they magnify every foreign and domestic event likely to be injurious to public credit, and hence are called "bears," being always "*growling*;" while, on the contrary, those who want to sell, endeavour to make every political circumstance appear as advantageous as possible, in order to enhance the price of stocks or funds, and are hence termed, in the

strange jargon of the Stock Exchange, “bulls, *always tossing things up.*” These are complete gamblers, and if any of them do not pay the “difference,” and the other contracting party does not consent to give him “an option,” or a “continuation” of the account, he is called “a lame duck,” and is said to “*waddle out of the Alley.*” By the 10 Geo. II. c. 8, this infamous system was declared illegal, and subjected the offending party to a penalty of 500*l.* It is said that a project has been recently brought into the French Chamber of Deputies to prevent the infamous system of stock-jobbing by options and time-bargains. But, in truth, the whole funding system is one continued scene of gambling: it is so rotten at the core that any legislative remedies would be in vain. It will last its time.

The Stock Exchange had always been in a comparatively humble state till the immense operations of the government and the bank, in 1802, required a proportionably greater support on the part of the monied interest. Forty-nine millions were borrowed in that extraordinary year. It was felt to be high time that the submissive but powerful supporters of operations of such magnitude and importance, should leave the obscure place in which their transactions had been previously carried on, and substitute new arrangements for business. Accordingly, in this year the leading men came forward, entered into a subscription, erected the present building of the Stock Exchange, appointed trustees and managers, and a select committee of thirty, and formed a regular corporation and monopoly. They declared “that the committee for general purposes should admit such persons (whether proprietors or not) as they should think proper, to attend or frequent the Stock Exchange, for transacting therein the business of a stock-broker or jobber, &c., at the price which for the time being should have been fixed by the trustees and managers for such admission.” (Deed of Settlement, sec. 37.) And, following the charter of the

Bank in all its bearings, they appointed officers, using the word chairman instead of governor; deputy chairman instead of deputy governor; and instead of direction, a committee for general purposes, of whom "seven are to be a quorum, and to have the sole management, regulation, and direction of the concerns of the undertaking, except the treasurership thereof, and the management and direction of the buildings." (Deed of Settlement, sec. 9.) "The chairman to have a casting vote" (sec. 11), and "the secretary to hold his office during the pleasure of the committee." It is true, the chairman and deputy chairman do not take the oath after their election, as the governor and deputy governor of the Bank do, by which they "do promise and swear that they will do the utmost in their power, and by all lawful ways and means endeavour, to support and maintain the body politic and fellowship of the Government and Company of the Bank of England (Stock Exchange), and the liberties and privileges thereof, and that in the execution of the said office they will faithfully and honestly demean themselves, according to the best of their skill and understanding, so help them God (see the original charter of the Bank); but this corporation is invested with the power of enacting "rules, orders, and by-laws," more imperative and exclusive than those of the Bank itself.

The regulations state, that "every member of the Stock Exchange shall attend the committee for general purposes, when called upon." "The committee have the right to expel any of their members who have been guilty of dishonourable or disgraceful conduct." "The committee is endowed with the power of dispensing with the rules and regulations of the corporation itself." "A foreigner, not naturalized, or not having the letter of denization, is inadmissible, unless he shall have been a constant resident in this country during the five years immediately preceding his application for admission, and unless he be recommended

by five members of the Stock Exchange, who are required also to join in the usual pecuniary engagement.”—“Any person who shall be admitted, and shall afterwards engage in other than stock exchange business, or business connected therewith, shall cease to be a member.” But the founders of the Stock Exchange, with a more profound knowledge of the human heart than the Bank directors, and convinced how strongly external objects act upon the senses of the multitude, gave to the admission of new members to their corporation that solemnity which might impress upon their minds the high duties they are called upon to perform. The candidate, accompanied by three members if an Englishman, and by five if unfortunately he be a foreigner, “shall appear in the presence of the chairman of the committee, who shall put to him the following questions, the answers to which shall be entered on the minutes.”

1. Is this your signature? (Showing him the letter of application.)

2. Have you read the resolution on the back of the letter?

3. Are you a natural-born subject?

4. Are you of age?

5. Are you engaged in partnership?

6. Are you, or is your wife (if he has any), engaged in business?

7. Are you a clerk in any public or private establishment?

The ceremonial performed at the installation of a chevalier of the order of the garter, or even of the golden fleece, is certainly not more impressive, nor the act of the accolade itself so awful, as the admission of a member to the Stock Exchange.

But, however laughable and ridiculous all this may appear to unreflecting minds, it is by this means, by “the deed of settlement,” and by its “regulations and by-laws,” that the Stock Exchange has become a more politic, exclusive, and corporate body than the Bank of England, without

incurring the expense of a charter, or the odium of possessing one. Its power was consequently greater, and in spite of public opinion, and the disgraceful conduct of some of its members, the government began to treat that body with some little consideration; they even ventured to mention the Stock Exchange in the House of Commons with a certain degree of respect; the commissioners for the reduction of the national debt were sent into the house of the Stock Exchange; and the Bank, the moment they received an order to enter into any financial operation with the government, sent a message to that corporation, giving the full particulars of it.

How much this body politic, after it received its organization, aided the operations of the bank, combined with those of the government, is shown by the immense debt annually created from 1802 till the peace of Paris. The facts speak for themselves. The activity, the exertions, the contrivances, the allurements, displayed by its 700 members towards all classes of society, to induce them to part with their money, can only be judged of by the magnitude of the operations and the success which attended them. They evidently prevailed in falsifying that elegant verse of Juvenal, "*Quando major avaritiæ patuit sinus?*" for in these epochs that passion was still more largely excited.

The power of the corporation at the peace, therefore, was very considerable; but the operations of the government and the bank having comparatively ceased since that period, the power of that body might naturally be expected to have decreased also. This, however, was not the case. An immense and boundless field was opened to the establishment, by the new system of *rentes* and borrowing, adopted by the continental powers. Members of the Stock Exchange, who had never before travelled further than from their lodgings to Sweeting's-alley, or the new "house," ran, with perfect ease, the extraordinary distances from London to Paris,

and from Petersburg to Madrid. The French *rentes*, and Russian, Prussian, Austrian, Spanish, Portuguese, and Poyais bonds, were as easily sold in London as consols or omnium before the peace. Their security, stability, and the certain payment of the dividends, were most positively assured and guaranteed by the most clever and influential members. John Bull was led to believe that M'Gregor's faith was as good as the Bank of England, and that Great Britain was nothing, compared to the unbounded and productive territory of the "kingdom of mosquitos." It is not surprising that, with such assurances, the most cautious of the John Bull tribe preferred the large annual interest of the Cacique to the small one which the British funds yield. Thus the enormous sum of 72,694,571*l.* was borrowed by foreign powers, in the incredibly short period of seven years (1822 to 1829), through the agency and influence of this powerful body!!!

All sorts of people, and even the most grave and respectable members of the corporation, regardless of the dignity of their establishment, began to deal in those securities in the open air of the Royal Exchange. It was impossible that such extraordinary events, such a new field of stock exchange operations, could be foreseen even by the comprehensive minds of the founders of the modern house; consequently the deed of settlement did not provide for them. But the most reflecting members soon came forward; and, to remedy this defect, and put a stop to such transcendent evils, conceived the idea of monopolising the profits. They contrived a plan for creating a foreign stock exchange; but entirely dependent on, and subservient to, their own. A subscription was raised for this salutary purpose in a few hours; and a building erected communicating with the "house." Regulations, by-laws, and a committee followed; but all subservient to the great committee for general purposes; and by these wise and temperate measures, not only

its own stray members, but the new votaries and their unforeseen but profitable business, were brought under the control of the old establishment.

By these simple and unobtrusive measures has the power of this corporation reached its present height. Its members have not only become the exclusive masters of the British market, but have acquired the immense power of directly controlling and regulating the funds and money markets of all Europe. No financial operation whatever can be safely undertaken by any of those markets, without consulting and obtaining the approbation of the "committee of the Stock Exchange." The agents of the Bank of England have surpassed their principals: they really possess far greater power than their masters. A mere decision of a committee composed of individuals, unknown beyond their own immediate circle, is more powerful, and will produce more effects in regard to any loan or financial measure, than all the laws of all the sovereigns of Europe put together. Facts have in several instances demonstrated the truth of this assertion; and woe to the plans of Russian, Prussian, Austrian, or French ministers, unless they take proper measures to combine with the influential men of the English Stock Exchange. The unaccountable awkwardness of the Spanish ministers in neglecting this precaution, has rendered the credit of Spain the lowest in the world: her funds are twenty-eight per cent. lower than those of the Pope himself! Those who are at present confidently asserting that Don Miguel will be confirmed on the throne of Portugal, by the produce of a loan raised here, or in any market in Europe, are but little acquainted with the construction, machinery, and influence, of the London Stock Exchange. They ought to remember, that the loan of Don Pedro was, in the first instance, rejected; and that the emperor might be still under the refreshing shades of the orange trees of the Azores, had not another party,

either forming a part of the committee, or enjoying its special favour, brought forward and contracted that very loan (or a similar one) which had been so solemnly disapproved.

But the power of the Stock Exchange is not limited to Europe; the new world has experienced its wonderful effects. The boundless Pampas, the colossal Cimboraço, and the deepest caverns of Guanaxuato, have equally felt the effects of its magical power: the armies of Bolivar, San Martin, and O'Higgins, were clothed, armed, and accoutred by its exertions; and to it the Spanish Americans are indebted both for their independence and their perpetual anarchy. It is unquestionably true, that without its interference, without its unremitting toils and efforts, England never would have sent to those remote and wild regions upwards of twenty-three millions and a half sterling, exclusive of the large sums sent on account of the mining companies.

The schemes of 1824 would never have been carried to such an extent without the power of this establishment. This, therefore, must be considered as the grand epoch of the corporation: the number of its members reached a thousand, and each became in himself a small centre of operations and activity; at the east end and the west end, in the counting-house of the merchant and the drawing-room of the peer, in the lobby of the House of Commons and the vestry-room of the church, the shares possessed by the establishment were bartered with equal eagerness; they superseded the most profitable national undertakings of Great Britain, and many of them were elevated to five times the amount of the original subscriptions. The spirited writer who, exaggerating the crimes and the power of the people of Change-alley, and attacking them in the most uncompromising manner, said, above a century ago, "that the new corporation of hell could levy troops, set company against

company, and alderman against alderman," certainly could not contemplate that a day would arrive when these people would be so powerful as not only to set alderman against alderman, but to draw up armies against armies—and this at the distance of thousands of miles from England; increasing at the same time the value of their own property five hundred per cent. by these very operations.

But the invectives repeatedly employed against an association necessary to the bank, and encouraged by the government, are disapproved by the self-interested. These declamations, when uttered by disappointed gamblers, who ought to have known the infallible certainty of losing their property, lose their strength, from the very source whence they originate, and produce no other effect on the public than would result from the clamours raised by a set of unsuccessful gamblers against their infamous and proscribed house of resort. But when such invectives are delivered by the most respectable and well-intentioned class of public writers, they only produce an erroneous impression, without in any manner remedying the unavoidable evil of stock exchange gambling. It has been represented as an insignificant association, without power, and undeserving any serious consideration—as a body containing many members of the most despicable and contemptible character; but, however true the latter part of the accusation may be, there can be no doubt that the opinion of its insignificance and unimportance is entirely unfounded. This corporation actually possesses a power equal to or greater than any in the state; and its influence in creating the national debt has been immense.

However, the importance of the Stock Exchange has of late somewhat declined, since the failure of its gigantic operations on the other side of the Atlantic; and since the immense losses sustained by the public on that occasion, it has been less attended, the number of its members

being reduced at one time as low as 400; at present their number is about 600. It is worthy of remark, that during all these vicissitudes the Israelite nation has maintained its original ascendancy in this branch; and that very few (comparatively speaking) of that calumniated people have dishonoured their engagements.

But the Stock Exchange still preserves its immense power without any essential diminution; and its engrossing monopoly without the least encroachment. The contrivers and managers of this association, infinitely superior in skill and jesuitical combination to those of the Bank itself, have secured the enjoyment of all the extensive privileges of a politic and corporate monopoly, without contributing in the least towards the expenses of the state for these (in reality) exclusive advantages.

But, like the bank, in preserving the restraining clause, which prevents the formation of banking companies with a paid-up capital, this corporation has incurred the blame of all reflecting men, for allowing its members, most of whom call themselves brokers, to deviate from the universal practice of the commercial world, by refusing to give the principal the means of verifying the terms on which his broker has made a contract for him. In mercantile transactions, every principal has the ready means of assuring himself of the price at which the broker has bought or sold any goods; it being the sacred and bounden duty of the opposite party's broker to give him a true and faithful answer as to the price, the terms of the bargain, &c. This essential right of the employer, the foundation of reciprocal confidence, the mutual security of the contracting parties against fraud, is entirely frustrated and annulled by the practice of the Stock Exchange. In that establishment, when a principal, anxious to ascertain what has been the real conduct of his broker (of whose fidelity he has perhaps well-founded doubts), addresses himself to the member whose name is mentioned

in the contract, he is answered in the most uncivil and ungentlemanly manner. "Sir, you do not belong to the house—I have nothing to do with you." This unfair and unjust mode of proceeding, which has thrown and continues to throw the greatest dishonour upon this powerful corporation, ought not to be suffered; the sooner it is discontinued the better for the welfare and credit of the establishment; or it may induce the belief that this association, not satisfied with its immense power over all the financial operations of the world, wishes to surpass all other monopolies, in taking unfair advantage of the public against the generally received customs and laws of commerce.*

In consequence of the great change which was made during the last sessions of parliament (1832-3) in the future management of the affairs of the East India Company consequent upon the renewal of the charter, it will not be necessary to go into any lengthened details of the origin and progress of this vast monopoly, which, in imitation of the united kingdom, is now one vast mass of public debt, but the source of great individual wealth. The privileges of this establishment, like those of the Bank of England and the South Sea House, were confirmed in the reign of Queen Anne, in consequence of the advance of money to the government. Whatever might have been the original intention of its founders, there can be no doubt that its progress has been plunder, and there is great reason to fear its result will one day be devastation and ruin. The details of its early history are most frightful and disgusting. It was during the reign of Queen Elizabeth, which may be considered the era in which the trade and navigation of this country first commenced a settled and progressive improvement, that the merchants of the city of London formed a company composed of 101

* For a considerable portion of this account of the Stock Exchange, we are indebted to the recent work of a talented foreigner.

adventurers, for the purpose of trading to the East Indies, and thus sharing the large profits which were obtained by the Portuguese, by whose skill and enterprise that market had been first opened to Europe, and who then were in full enjoyment of the extensive Indian commerce. This company obtained a grant of a charter from the queen in the year 1600, and not satisfied with endeavours to obtain a share of the commercial advantages of the traffic by fair competition, the English traders, commanded by Downton, joined a ferocious tribe, with a view to exterminate their rivals. This was the first step of British policy in the line which they have since so successfully prosecuted in order to make themselves absolute masters of the Indian sea. In 1622 they followed the same policy in assisting the Persians to massacre and expel the Portuguese from Ormus. But though the weakness of the Portuguese, who had fallen under the power of Spain, enabled them to succeed in these unjust measures, the Dutch, who had the same object in view, retaliated by driving them from the islands of Landoire and Pato in 1619, and by torturing and putting them to death at Amboyna in 1623. Still the company's affairs were on the whole flourishing, as appears by an account presented to parliament in 1644, by Munn, the deputy-governor of the company, showing that their commerce amounted to 1,255,444*l.* per annum. But a new competitor, France, stepped forward into the arena to share this rich trade. The French East India Company was established in 1664, and the merchants of that country were forwarding their speculations in India, while the British people were even more clamorous than at present for a "free trade," and against the monopoly of the East India Companies; there being at this time four distinct classes of merchants, all of whom were entitled to trade to India under certain conditions. However, this noisy and obstinate opposition at home for the maintenance of their privileges, did not disturb the march of British perseverance. Certain small

villages on the banks of the Ganges were bought in 1698 : at which time the whole territory of the company was only three miles in extent. Such was the limited foundation upon which the British eastern empire was raised, and from which it is almost incredible should have arisen a government of the present enormous extent. The four classes of speculators had settled themselves into two rival East India companies, disputing amongst themselves, and contending for the exclusive possession of, the advantages and profits of the trade. At length Lord Godolphin, the minister of Queen Anne, was chosen the arbitrator of their differences; he gave his award in 1702; the two corporate bodies were united; and, in July of that year, an act for the union and incorporation of the two companies passed the great seal. After this consolidation of their forces, the united company soon began to act in a military as well as in a mercantile capacity. Avarice engendered the desire for conquest. "Doing as they pleased with their own," on the part of the native princes, was considered an act of aggression. Wars after wars were declared, upon the most frivolous pretences, against the unoffending natives; accession succeeded accession; until at length rapine and plunder reached their extreme point; all the most formidable enemies were either exterminated, or *placed under the protection* of the East India company; and the empire of the lords of Leadenhall-street became extended and consolidated into a vast territory of 1,128,800 square miles, containing a population of 140,571,206 inhabitants, accompanied, however, with a territorial and floating debt of more than 47 millions. Besides these territorial advantages, the East India company, in process of time, formed settlements at Canton, and became the sole monopolists of the most advantageous branch of commerce which has ever succeeded in this country, namely, the tea-trade, which is so productive to the revenue; additionally so on account of the heavy impost upon the malt

used for the manufacture of our native beverage, by which the mass of the people have been driven to abandon their invigorating drafts of home-brewed ale for the deleterious drug called tea. We need not pursue this historical sketch further, but will proceed to state the position of the company since those recent arrangements, which have taken place under the authority of parliament, between the company and the government.

The charter of the East India company having nearly expired, it became necessary to enter into fresh arrangements previous to its renewal. The public voice had, since the time of the last renewal, effected considerable alterations in opening the general trade to India, and this had been accompanied with signally beneficial results ; but still further concessions were now required, not only as regarded the tea trade as already stated, but in relation to the regulations of the company as regarded his Majesty's Indian territories. Accordingly in the last session of parliament, an act was passed 3 and 4 William IV. c. 85, for effecting an arrangement with the East India company, and for the better government of his Majesty's Indian territories till the 30th day of April, 1854. The provisions of this act are numerous and important, making a complete change in this hitherto colossal establishment, which, beginning as a mere commercial company, proceeded to acquire the largest empire probably known in India, the government of which was combined with extensive trading transactions, and which is now deprived altogether of its trading character, and retains its existence only for the purpose of governing its numerous territories. It would be tedious to detail all the provisions of this act. But it is most important that the reader should know that the whole of the territorial debt of the company is now guaranteed by government, and has become a regular national charge, to answer the interest of which, however, the territorial revenues of India are liable. The act makes a

complete change both with regard to its Indian possessions, which are in reality now transferred to the crown, though still under the nominal government of the company, who appoint all the officers, while the exclusive monopoly of the tea trade, its most valuable source of commerce, ceases after the 22nd of this present month of April (1834), and the company are to close their commercial business, and to sell their property not retained by government. The charter is renewed until April 1854, but it seems that government has acquired, with the liability of the debt, an enormous accession of patronage.

By the 3 & 4 William IV. c. 93, all prohibitions upon the importation of tea and goods from China are repealed, and all British subjects may carry on trade beyond the Cape of Good Hope to the Straits of Magellan. A tonnage duty is imposed by this act, and by a subsequent act, to be appropriated towards defraying the expense of certain establishments authorized to be formed in China.

A great proportion of the public amounts, both domestic and colonial, are audited at an office in Somerset-house, called the "Office for Auditing Public Accounts." The office was originally established in the reign of Charles II., so prolific in jobbery and public plunder, by statute 19 Charles II. c. 9. Several acts were subsequently passed regulating the office and enlarging its duties. The office of commissioner was appointed by letters patent; and under their authority, Lord Sondes and Lord Mountstuart appear to have held the office in the year 1784, at which period these letters patent were vacated by an act passed 25 George III. c. 52. An annuity of 7000*l.* per annum was given for their joint lives to these two noblemen, and also a remuneration to their deputies. The title of the latter nobleman, we believe, is extinct; but the former was the ancestor of the present excellent and benevolent nobleman who now bears

that ancient and honourable title, the descendant of the celebrated Lord Strafford, and of the truly patriotic, amiable, and noble-minded Marquis of Rockingham. Lord Sondes constantly resides upon his estates at Lees Court, or Rockingham Castle, in Rutland, dispensing blessings around him, attending to the wants and wishes of his numerous tenantry and his less affluent neighbours. Although ardently attached to the constitution of his country, and devoted heart and soul to its naval superiority, his lordship does not mingle much in political strife or the bickerings of party. He acts a nobler part, stretching out his hand and opening his purse to wipe away the tear of misfortune, and to aid in the maintenance of station, hazarded by adversity. His lordship knows that when he retires to his pillow the prayers of hundreds ascend to heaven that his slumbers may be peaceful and his days extended. This is not adulation, but only justice to a most benevolent and well-intentioned nobleman, proceeding from one who has ample reason to appreciate his genuine worth.

By this statute of 25 George III. c. 52, his then majesty was authorized to appoint five commissioners for auditing the public accounts. A variety of acts of parliament too numerous to detail has been since passed for regulating the duties of the office. It was like most other of King Charles's appointments, originally a rank delusion, and we are much inclined to think it has by no means lost its pristine character.

The home establishment consists of a chairman, Francis Seymour Larpent, esq., at a salary of 1500*l.*, exclusive of a magnificent residence, of five commissioners at 1200*l.* per annum, namely, John Wishaw, Henry F. Luttrell, James Chapman, Henry Arbuthnot, esq., and Sir John Osborne, bart., a secretary, chief inspector, ten inspectors, seventeen senior examiners, eighteen junior examiners, twelve assistants, a clerk of the minutes and fees, and secretary to

the chairman (Brooking Soady, esq.), with nine or ten other officers. The colonial establishment consists of an inspector, Otho Hamilton, esq.; eleven examiners, an office keeper, and *eight messengers*, besides several officers, attached to the Irish department. The expenses of this useless office, exclusive of the 7500*l.* for salaries, amount to the sum of 25,999*l.* 2*s.* 6*d.*, and we have been rather particular in our description, in hopes it will attract the attention of some member of parliament who will move for returns of the expenses incurred in five years, the business transacted, the hours of attendance of the several commissioners, and the *arrears of accounts now in the office*. It is scandalous that we should have to pay the enormous cost of this office when we are at the same time amply rewarding the officers of the several departments to which these accounts respectively belong, and, still worse, are paying thousands of pounds to sinecure officers in the exchequer. We forbear stating the occasions which gave rise to the appointments of some of the commissioners. We conceive the office in general to have been altogether, for years past, a refuge for the spawn of the boroughmongers, and that, at any rate, it is high time it was thoroughly investigated. In truth, the whole system of keeping and stating the public accounts is a national disgrace.

There is a very important and responsible office, materially connected with the public securities, called the Office of the Accountant General of the High Court of Chancery, in whose name are invested all the funds belonging to the suitors of that court, and which funds those suitors are compelled to invest in purchase of part of the public debt, although they may prefer and can procure the most advantageous real security. The suitors fund amounts to a very large sum; it is said to be upwards of thirty-six millions. No inconsiderable part is called "the dead fund," that is, sums

unclaimed, from length of litigation and the death of parties. A part of this sum has been occasionally applied to public purposes connected with the court of chancery, such as the erection of the public offices in Chancery-lane and Southampton-buildings, and we believe the Vice-chancellor's court in Lincoln's-inn. The present lord chancellor (Lord Brougham and Vaux) either has or intends applying a part of it to defray or make good the salaries of certain officers. The amount of this fund ought to be ascertained by parliament, not with the remotest idea of any present misapplication, but to inquire if any part of it can be prudently applied towards the reduction of taxation. When the interest was reduced upon the public securities, the consent of the suitors to such reduction was signified by the accountant-general under the authority of the acts.*

It is not necessary to make many observations as to Somerset House, in the Strand. It is the general menagerie of taxation, erected by the late Sir Wm. Chambers, upon the site of the mansion house of the nobleman of that name. The business of the duchy of Cornwall, the taxes, stamps, legacy duty, naval expenditure, and other public departments, are carried on at Somerset House, in which certain highly-favoured officials acquire very snug births as residences, the value of which may be estimated by the fact that the enormous sum of 125,688*l.* was expended upon official residences in the short space of five years!

We conclude this chapter with stating that the higher departments of the government, such as the Treasury, the Admiralty, the Secretaries of State, the Foreign Office, and Office for Trade and Plantations, are carried on at public offices situate in Downing-street and Whitehall—the air of which, it is said, is by no means the most salubrious for a patriot or a representative of the people.

* 5 Geo. IV. c. 11, and 11 Geo. IV.—1 Will. IV. c. 13.

CHAPTER XIII.

THE CONSOLIDATED FUND EXPENDITURE.

Amount of the Consolidated Fund—Bank and South Sea Management—Dead Weight—National Expenditure—Funded and Unfunded Debt—National Debt Office—Dividends—Exchange—Civil List—Pension List—Officers of State—African and Levant Companies—Lottery Officers—Salaries and Allowances—Diplomatic Charges—American Diplomacy Charges—English and Irish Judges' Salaries and Retired Allowances—The Mint—Bounties for Hemp and Flax—Miscellaneous Charges—Summary of Consolidated Fund Expenditure.

It will be remembered that, at the conclusion of the investigation into the different branches of the revenue, it appeared that the gross sum of 54,161,517*l.* 8*s.* 3 $\frac{3}{4}$ *d.* is levied from the people, but that the net sum of 46,988,755*l.* 10*s.* 6 $\frac{3}{4}$ *d.* only is applicable to the public expenditure, the enormous sum of 7,172,761*l.* 17*s.* 9*d.* being abstracted on account of drawbacks, charges of collection, deductions for sinecures, and pensions, compensations, allowances, superannuations, and other “siftings,” and the outstanding balances. After having, in the preceding chapters, entered into an explanation of the principles of our financial system, and illustrated those topics which appeared necessary to an understanding of the subject, not forgetting that public property which is not applicable to national purposes, and also the public establishments connected with the revenue and expenditure, we proceed to the several charges to which this net sum of 46,988,755*l.* 10*s.* 6 $\frac{3}{4}$ *d.* is applicable, distinguishing the expenditure, as we did the revenue, by two classes—namely, the *permanent* expenditure of the consolidated fund, and the *annual* expenditure, being the application of the aids and supplies voted by parliament.

The author takes his data from the finance accounts ending 5th January 1833, presented to parliament in pursuance of the 42 Geo. III. The consolidated fund amounted to the sum of 44,267,861*l.* 4*s.* 11¼*d.*, forming the whole amount of the net revenue, with the exception of 2,720,894*l.* 5*s.* 7½*d.*, part of the sugar duties, the money paid by the East India company, the unclaimed dividends, and a small return of the imprest money. This sum of 44,267,861*l.* 4*s.* 11¼*d.* having arrived at the bank, the first deductions to which it is liable are the various charges of that corporation for interest and management. These various deductions are as follow :—For the interest and management of bank stock, the sum of 446,502*l.* 3*s.* 5*d.*; for one year's *management*, due 5th April, 1832, on the capital of the unredeemed debt including annuities for terms of years, charged by the bank as follows :—

	£.	s.	d.	£.	s.	d.
At the rate of 340 <i>l.</i> per million on 600,000,000 <i>l.</i>	204,000	0	0			
At the rate of 300 <i>l.</i> per million on 148,244,289 <i>l.</i> 18 <i>s.</i> 1¼ <i>d.</i>	44,473	5	9½			
	<hr/>			248,473	5	9½
Management on Life Annuities at the rate of 340 <i>l.</i> per million on 8,788,838 <i>l.</i> 6 <i>s.</i> 5 <i>d.</i>				2,988	4	1
				<hr/>		
				*£251,461 9 10½		

The sum of 585,740*l.* now paid to the bank on account of the dead-weight scheme, is the annuity purchased of the trustees of naval and military pensions and civil-list superannuations, of which the author must attempt to give some explanation, although from its complicated nature it is a matter of no small difficulty. The whole was a measure of gross and complete delusion. It had, in point of fact, nothing to do with the half-pay or pensions, its reference to them being absolutely a fiction.

* This sum will in future be reduced 120,000*l.*, in compliance with the provisions of the last Bank Charter Act, 3 & 4 Will. IV. c. 98.

It is true that the scheme was founded on a supposition that the military and naval pensions existing in 1822 amounted to 5,000,000*l.*, and would, from the calculated decrement of life amongst the pensioners, annually decrease, and would become extinct in forty-four years ; and a computation being made of what the annual amount of those existing pensions would be in each year, it was proposed that the government, with a view of diminishing the then expenditure, should equalize the payment it had to make on this account, by selling an annuity of 2,800,000*l.* for the whole term of forty-five years, to such party as would agree to pay, not as has been supposed by some, the actual amount which the pensions existing in 1822 would be in each succeeding year, but certain sums prescribed by the act passed 3 Geo. IV. c. 51, as the computed amount of those payments. The object of this was nothing more nor less than to obtain a present relief at the expense of posterity.

In order to carry this plan into effect, an act was passed, 3 Geo. IV. c. 51, for the purpose of vesting in certain trustees, named by parliament, an annuity of 2,800,000*l.* per annum ; in consideration of which annuity they were to pay into the exchequer the yearly sums fixed by the act, and which was founded upon the calculated diminution of the pensions. This plan was adopted on the supposition that there would be no difficulty in selling the annuity on the terms proposed ; but the government were disappointed in this expectation, as no person could be found who would take upon himself the payments fixed by the act in consideration of the grant of this annuity. In the following year, however, the Bank of England agreed to purchase a portion of the annuity amounting to 585,740*l.*, and to pay to the commissioners the estimated value ; but this estimated value was not according to the original intention, as defined by the act to be spread over the whole period of forty-four years, during which the annuity was payable, but

was to be paid within six years ; and the payments were so calculated as that when added, the balance of the annuity, 2,800,000*l.*, annually paid to the trustees remaining in their hands after the payment of the portion granted to the bank, they would amount to the sum which, according to the act, those trustees were, during that period, annually to pay into the exchequer ; and this agreement was ratified by an act 4 Geo. IV. c. 22. Thus, during the six years from the sale to the bank the trustees received every year out of the consolidated fund 2,800,000*l.*, of which 585,740*l.* was paid to the bank, and the remainder, with the purchase-money received from the bank, was paid in to the exchequer ; and of course there appeared, during that six years, to be an actual addition to the public income to the amount of nearly two millions, but at the end of that period these payments ceased, while the annuity granted to the bank continues a charge upon the country. As there was no other sale of this annuity, and as the trustees appointed by the act had no funds out of which they were able to make the payments required, the annuity of 2,800,000*l.* ceased in 1829, except as to the portion purchased by the bank, and the result has been that the revenue, during six years, was increased by about 1,800,000*l.* per annum, and that an additional charge of 585,740*l.* has been created, which will last till the year 1867, the naval and military pensions of course remaining payable by the government as much as though this arrangement had never been made. It should be observed, that so foolishly or so wickedly was this bargain managed, that the government allowed the bank, in estimating their payments, to take 72 as the price of consols, at which price all the payments were to be made, while the purchases of stock made by the commissioners for the redemption of the national debt, to keep up the sinking fund, amounting to more than those payments, were made at a price of nearly 89!! If any reduction of expenditure took place during

this period, it will be seen it was only at the expense of the future, and could not be in any degree proportioned to the ultimate injury resulting from the scheme. This annuity, of more than half a million, is however, we presume, to be continued as another hecatomb sacrificed at the shrine of "national faith." The trustees for carrying this delusion and public injury into execution are, the first lord of the treasury (then the Earl of Liverpool), the first lord of the admiralty (then Lord Melville), the then master-general of the ordnance, the then secretary-at-war, the paymaster-general of his Majesty's forces, the treasurer of the navy, and the governor and deputy-governor of the Bank of England, respectively, for the time being. It is curious enough that the chancellor of the exchequer, whose scheme it was, is not appointed one of the trustees. Lord Bexley was wise in his generation. The money to be paid to the bank was raised by the provisions of 3 Geo. IV. c. 68, which authorized the amount required to be abstracted from the sinking fund.

The several sums already stated as deductions make altogether the sum of 1,283,703*l.* 13*s.* 3½*d.*, and is so much money deducted *by the bank* before any sum is applicable to the payment even of the dividends due to the fundholders, much more to the exigencies of the state. From this sum we must again make a further deduction of the sum of 310,238*l.* 0*s.* 5½*d.* paid to the South Sea company for interest and management of their annuities. Both the Bank of England and the South Sea house seem to be paid for the management of *their* as well as the debts of the public. There is also the sum of 10,450*l.* for the expenses of the National Debt Office, to which we have already had occasion to refer in the preceding chapter,* and which appears to be a payment not

* We omitted to state that the Master of the Rolls is also a commissioner for the reduction of the national debt.

warranted by the provisions of the 10 Geo. IV. c. 24, or the subsequent acts of parliament for establishing that office. The next charge is on account of the interest of the national debt; but before we proceed to these payments, some explanation must be given of the origin and progress of that debt, both funded and unfunded.

The debt of the nation, funded or otherwise, has reached its present enormous amount, not merely in consequence of the expenses occasioned by the wars in which the country has been engaged, but of losses arising from the four following causes, and which could be made good only by more extensive borrowing:—1. By the deficiency of the taxes not answering the sums voted by parliament for the service of the year. 2. By giving large premiums and great interest for loans and money, in anticipation of the public taxes. 3. By the charges of circulating, and the interest upon exchequer bills, and the charges of management of the public debt. 4. By the great loss upon debentures, navy bills, and other government securities, which debentures and navy bills are merely negotiable securities, or bills of exchange, issued by some particular government department; and as they are offered in payment for stores and provisions, the traders are obliged to raise the price of their goods, and this has been carried to such an extent that it is probable government did not, in many cases, get more than two-thirds of the taxes levied for the public service.

The national debt is divided into the funded or *provided* debt, which is that part to which the permanent taxes are applicable, and the unfunded or *unprovided* debt, consisting of exchequer bills, for the principal or interest of which there is no provision, the holders depending upon an annual vote of parliament, which vote merely exchanges new for old bills, the interest upon the old bills being always voted as part of the aids and supplies. Before taxation had arrived at its present extent, when the government found it had issued

exchequer bills beyond what were required by public or private transactions, and that consequently their marketable value was reduced, and there was a danger of their being offered in payment for taxes, it was the practice to fund them, by converting a certain portion into permanent stock or funds, giving a premium to the holders. The following paper, laid upon the table of the House of Commons (session 1833), shows the last transactions of this nature, in which the reader will perceive, a rate of four per cent. interest was given at a time when other public securities had been reduced by parliament from four and five to only three, and three and a half per cent. By stat. 5 Geo. IV. c. 11 and 11 Geo. IV., 1 Will. IV. c. 13, it appears by the words printed in italics, there is no provision made for payment of the interest upon these funds.

Additions which have been made to the Annual Charge of the Public Debt, by the Interest of any Loan that hath been made, or Annuities created, subsequent to the passing of an Act 27 Geo. III. c. 13, as required by the 72nd section of the said Act: and also showing how the Charge incurred in respect of the same has been provided for in the Year ended 5th January 1833.

By virtue of an Act 7 Geo. IV. c. 39, Exchequer Bills to the amount of £8,000,000 were subscribed to be funded, and the Proprietors thereof were entitled, for every £100 principal Money contained in the said Bills so subscribed, to £107 Capital Stock, in Annuities at the rate of £4 per centum, whereby a Capital was created of.....£8,560,000 0

The Annual Charge in respect of the Annuities occasioned by the above Act is as follows, viz.

In respect of £8,560,000 Four per Cent. Annuities, including £2658 for Management, at £300 per Million £344,968 0

[No Provision has been made to meet the Charge created by Funding in 1826.]

By virtue of an Act 10 Geo. IV. c. 31, Exchequer Bills to the amount of £3,000,000 were subscribed to be funded, and the

Proprietors thereof were entitled, for every £100 principal Money contained in the said Bills so subscribed, to £101 10s. Capital Stock, in Annuities at the rate of £4 per centum, whereby a Capital was created of..... £3,045,000 0

The Annual Charge in respect of the Annuities occasioned by the above Act is as follows, viz.

In respect of £3,045,000, £4 per Cent. Annuities, including £913 10s. for Management, at £300 per Million £122,713 10

[No Provision has been made to meet the Charge created by Funding in 1829.]

By this account it appears, that the funding of only 8,000,000*l.* exchequer bills in 1826, and 3,000,000*l.* in 1829, created an addition to the debt of 605,000*l.* This permanent increase of the debt does not appear to be included in the tables published by Mr. Porter, under the authority of the Board of Trade; nor are these sums stated with any thing like accuracy in the finance report of 1832-3. The difference of millions seems of little account in the public financial accounts. Let, however, the holders of the four per cent. stock, created in 1826 and 1829, observe, there is the authority of the treasury for asserting there is *no provision whatever* for the interest upon those two sums, thus converted into permanent debt.

When a person buys into the public stocks or funds, he parts with all legal control over the principal money, which he cannot recover in any court of law or equity; and he not only depends entirely upon the productiveness of the taxes, but for the continuance of those taxes he is dependent upon the will of parliament, which may repeal any of the permanent taxes, as in the cases of the beer, salt, soap, candles, and leather taxes, all of which were applicable to the consolidated fund.

The account of the national debt, as stated in the financial accounts of session 1832-3, is as follows :

Great Britain	£720,872,702	3	10 $\frac{3}{4}$
Ireland	33,227,847	6	4
	<hr/>		
	£754,100,549	10	2 $\frac{3}{4}$
	<hr/>		

But we cannot vouch for its accuracy; it being sometimes stated as amounting to upwards of 800,000,000*l.*

To this amount we must add the debt due from the government to the bank of 14,686,800*l.*; the unfunded or unprovided debt of 35,373*l.* 6*s.* 1 $\frac{1}{2}$ *d.*; a debt of sixteen millions, due to the depositors in the savings bank; a navy debt of one million; an East India debt of nearly fifty millions, and the amount of exchequer bills issued quarterly, to make good the deficiency in the consolidated fund. In truth, it appears, from its intricate and overwhelming nature, that neither the bank, the government, or any individuals, with perhaps one or two exceptions, really and truly understand the extent of the national pecuniary obligations. This knowledge must, however, sooner or later, be obtained by the laborious and courageous exertions of an honest House of Commons.

The premium in general borne by exchequer bills, and the high price of funds, are not (as erroneously supposed) a proof of national prosperity; they rather show the decay of trade, the want of employment of capital in commercial enterprise or manufactures, and the gathering of great proportions of wealth in a few hands. Monied persons or capitalists prefer investments in the paper of government, even at a small interest, on account of the facility of return and the certainty of realization. Of course this adds to the difficulty of obtaining pecuniary aid by deserving, industrious, and enterprising individuals, and thereby greatly cramps the energies of the country. It may be stated, that exchequer bills arose with the necessities of the country. They were first issued in 1696, by Montague, then chancellor of the exchequer, and are now the means by which the pre-

sent ruinous system of anticipation and mortgage is carried on.

However tedious these explanatory details may appear, yet the knowledge of the subject is indispensably necessary to enable persons to understand the actual state of the finances; and before concluding them, we ought not to omit saying one word upon the subject of "The Exchanges," a term which is probably familiar with the reader. The state of the foreign exchanges has an important effect upon the financial operations of the bank and the government, rendered the more important by the excessive power of the Bank of England to enlarge or contract the circulating medium, by the issue or withdrawal of its paper, and thus enhance or diminish the price of all commodities. There probably never has been an instance in which inconvertible paper has circulated with the precious metals, without driving the latter out of circulation. Should the issues of the bank be carried beyond the due point, the price of gold, as measured by paper, rises; and gold, therefore, becomes an article of exportation. This demand for coin always occurs, to a greater or less degree, in proportion as the foreign exchanges are for or against this country; and it may one day produce most disastrous results. There is little difference between the commercial transactions of countries and those of individuals. If A has sold B the greater value of commodities, B must pay the difference of such value in money or bills, and thus the exchange is in favour of A. The like takes place between nations. The payment of the balance, however, always creates an additional expense to the merchants of the place who owe it, over and above the value of the debt: consequently, the expense of high exchange upon paying a balance, is loss to a country, no way to be compensated by the advantages reaped by the few individual bill-brokers and others who gain by finding methods for paying such balance.

If an argument is necessary to prove this proposition, it may be drawn from the principle, that whatever renders the profit upon trade precarious or uncertain, is a loss to trade in general ; this uncertainty is the consequence of high exchange ; and although a profit does result from it upon one branch of trade (the exchange business), yet that cannot compensate the loss upon every other ; so that it is quite clear that the more difficulty is found in paying a balance, the greater is the loss to a nation. The course of exchange is, in short, the current price between two places, which price is always fluctuating and unsettled, being sometimes above and sometimes below par, according to the circumstance of trade. When the course of exchange rises above par, the country where it rises may conclude for certain that the balance of trade is against them. The truth of this will appear, if we suppose Great Britain to import from any foreign place goods to the value of 100,000*l.* at par, and export only to the value of 80,000*l.* In this case, bills on such foreign place will be scarce in Great Britain, and consequently will rise in value, and after the 80,000*l.* is paid, bills must be procured from other places, at a high rate, to pay the remainder, or there must be an exportation of the precious metals, so that perhaps 120,000*l.* may be paid for bills to discharge a debt of 100,000*l.* Though the course of exchange be in continued uncertainty, and rises or falls according to the circumstances of trade, yet the exchanges of London, Paris, Holland, Hamburgh, and Venice, in a great measure regulate those of all other places.

We now come to the next charge upon the consolidated fund on account of the annual dividends due to the public creditors upon the national funded debt. Of course the same uncertainty which we have expressed as to the actual amount of the principal of the debt, attaches to the amount of the annual dividends. This payment is stated in the finance accounts to amount to the annual sum of

26,065,890*l.* 1*s.* 5½*d.*, which, with the sum of 1,283,703*l.* 13*s.* 3½*d.* paid to the bank, the sum of 10,050*l.* paid to the national debt office, and the sum of 310,238*l.* 0*s.* 5½*d.* paid to the South Sea company, is the whole annual charge upon this fund on account of the funded debt.*

The next charge upon the consolidated fund is the sums of 81,845*l.* 5*s.* 2*d.* for the interest on the deficiency ex-

* The Three per Cent. Consolidated Bank Annuities are the largest stock, and consequently the most marketable, and that in which investments are commonly made. There were dividends payable on the 5th January 1832 to 95,555 persons, on the Three per cent. Consols, of whom 28,722 received less than £5, and six more than £5000; 447 on the Three per cent. Annuities, 1726; 82,194 New Three-and-half per Cent. Annuities; 237 New Five per Cent. Annuities; and 4839 on Annuities for terms of years. The whole number receiving dividends were 279,751.

	Per Annum.
87,176 Persons enjoying Incomes not exceeding.. £	10
44,643 ditto ditto	20
95,305 ditto ditto	100
25,641 ditto ditto	200
14,701 ditto ditto	400
4,495 ditto ditto	600
2,827 ditto ditto	1000
1,367 ditto ditto	2000
266 ditto ditto	4000
151 Public Companies and Joint Accounts ditto	4000
35 ditto ditto	6000
40 Persons ditto	6000
15 Ditto ditto	8000
24 Public Companies and Joint Accounts do.	8000
10 ditto ditto	10,000
4 Persons ditto	10,000
12 Ditto exceeding	10,000
34 Public Companies and Joint Accounts do.	10,000

279,751

This number does not seem very large, considering the population and the extent of our foreign and domestic agricultural and commercial pecuniary transactions. It has been already mentioned, that by the Consolidated Fund Act all dividends unclaimed for ten years were to be applicable to the public service; but by an act, 56 Geo. III. c. 97, it is provided that all unclaimed dividends in the hands of the bank, beyond the sum of £100,000, shall be paid into the exchequer, and applied in such manner as Parliament may direct.

chequer bills issued quarterly upon the growing produce of the consolidated fund : making altogether a total abstraction from the amount received from the people of the sum of 27,752,127*l.* 0*s.* 4½*d.* (not forgetting also the sum of 7,172,761*l.* 17*s.* 9*d.*, the costs of collection, &c), without the application of one shilling for the services of the state, to uphold the honour and dignity of the crown, maintain the laws, or secure the rights, liberties, and prosperity of the people.

Is there any other government in the world that ventures to levy from the property and industry of its country the sum of 54,161,517*l.* 8*s.* 3¾*d.* ; and abstract from that amount the sum of 34,924,888*l.* 18*s.* 1½*d.*, before any part is applied to the exigencies of the state ; or can we believe that this will be longer allowed to continue here ? Why did the people struggle and toil for reform, save in the hopes that that measure would produce efficient relief from intolerable burdens ? But if these burdens are to be perpetuated for the preservation of national faith and vested interests, the maintenance of a large military and civil naval establishment, and an inordinate civil list, the continuance of all the innumerable sinecures, pensions, superannuations, and allowances ;—if all these are to be unassailable, and all hope of effectual reduction cast back upon us, why thus at once vanishes the much-vaunted measure of reform, which becomes only a dead letter and an old almanack.

The people are still patient, for hope is not quite annihilated ; but if it be ever finally extinguished, will this patience and forbearance endure ? Here then is matter for deep reflection. The constituency have a right to expect from their representatives something more than speeches of intolerable duration, and high-flowing phrases about national faith, vested interests, and the efficacy of the public service. The debt, the all-absorbing debt, and the general state of the finances, must be grappled with ; or we must make up our minds to

see a revolution tearing up, withering and destroying all the institutions of our common country. If the reformed house still obstinately refuses to interfere with effect, the people may come to the conclusion once hinted at by the late Mr. C. J. Fox—that insupportable taxation forms one of the extreme cases, when resistance against its continuance may be considered a great and paramount duty.

Proceeding in the investigation of the permanent expenditure of the consolidated fund, we at length arrive at a charge pertaining to the purposes of the crown and the government, namely, the sum of 510,000*l.*, charged upon that fund on account of the civil list.

The civil list was originally intended to form the whole of the king's revenue in his royal capacity, in contradistinction to the charges of the army, navy, ordnance, and other contingencies voted annually by parliament. Until the restoration of Charles II. the royal revenues had been generally sufficient for all the ordinary expenses of government, subsidies being occasionally granted to the crown, when required, for any purposes affecting the general welfare and interests of the nation. Upon the restoration, however, there was such a multiplicity of claims upon the royal bounty, that the revenues were quite insufficient, and parliament was subservient enough to impose certain taxes to supply the deficiency. This system continued until the accession of Queen Anne, when the state of the crown lands and revenues underwent the serious examination of parliament, upon the settlement of her civil list, then arranged by stat. 1 Anne, c. 7, and the amount settled at 700,000*l.* per annum: this included all salaries of the judges, and other payments now amounting to more than 300,000*l.*, and paid out of the consolidated fund; and at the same time important regulations were made, and restrictions imposed upon granting away the crown lands. This arrangement was however only temporary: on every acces-

sion the arrangement with the sovereign is always liable to the control and consideration of parliament, of which the statute book is not without proof. At the commencement of the reign of Geo. III. the civil list was fixed at 800,000*l.* per annum. During his reign several additions were made to it; 100,000*l.* per annum was added by 17 Geo. III. c. 21, and 60,000*l.* by 44 Geo. III. c. 80, besides very large sums, most improperly voted by parliament, to discharge the civil list debts. However, it is in vain to look back for any other purpose than gaining knowledge and experience for the future. The reasons which induced parliament to make these additions having ceased by a return to a metallic currency, the House of Commons ought, upon the arrangement of the present civil list, to have considered this circumstance, and resorted to the sum first granted to King George III. The time is arrived when the necessities of the country imperiously demand a reduced expenditure both by monarch and ministers.

On the accession of George IV., 255,000*l.* of annual charge was transferred from the civil list to other funds; and the annual sum of 850,000*l.* was given to him as the civil list of England: 84,000*l.* of the annual charge had been transferred in 1804, so that the allowance to that king was not much less than 400,000*l.* a-year greater than the annual sum originally given to George III.

At the accession of his present Majesty, the civil list was fixed at 800,000*l.*, a sum which, though apparently smaller than the civil list of the late king, is in reality larger. The sum of 510,000*l.*, as paid out of the consolidated fund, and placed in five classes, is as follows :

First Class, For their Majesty's Privy Purse	£110,000
Second do. Salaries of his Majesty's Household	130,300
Third..do. Expenses of his Majesty's Household....	171,500
Fourth do. Special and Secret Service	23,200
Fifth .. do. Pensions	75,000

£510,000

The remainder of the civil list is also paid out of the consolidated fund. The crown is now restrained from granting pensions upon the civil list beyond the sum of 75,000*l.*

The separate civil list of Ireland has been discontinued ; and the Scotch hereditary revenue of the crown, as well as the droits of the Admiralty and the four and half per cent. duties not surrendered by George IV. as already shown, have been, for the life of the present king, surrendered to the public, and placed under the charge of the commissioners of crown lands, although little, if any, benefit accrues to the nation by this *munificent* surrender. Besides the revenues of the civil list, it ought not to be forgotten that the crown receives the royal Hanoverian revenues, as well as those of the Duchies of Lancaster and Cornwall. The only sum actually under the King's personal control is 110,000*l.* per annum for the privy purse. The whole of the remainder of this enormous civil list is swallowed up in sinecures, salaries, and perquisites, to an innumerable band of placemen and pensioners, not really adding any dignity, or indeed real comfort to the crown,* or advantage to the country. As the charges for the pensions on the civil list must, sooner or later, undergo the scrutiny of the reformed House of Commons, we insert the names and incomes of those who stand upon that list, the reader bearing in mind that the pensions, as far as letter H, are continued as one of the classes on the civil list itself ; and as the parties die, others may be nominated by the crown, to an extent which will not make the whole amount of pensions exceed, at any one time, the sum of 75,000*l.* ; while the pensions beyond that letter are

* The Duke of Devonshire, the present lord chamberlain, has been on the continent for the last six months, and we have not learned that the splendour of the Crown or the personal enjoyment of their Majesties has been at all impaired or diminished by the absence of that officer. This officer confers more extensive patronage than any other, with the exception perhaps of that of the Lord Chancellor, and too frequently is the source of the vilest corruption. Its total abolition would be no national misfortune.

not to be renewed at the demise of the present possessors, though still continued for their lives, charged on the consolidated fund. This is all the restraint imposed by the reformed parliament upon those sources of corruption and favouritism on the settlement of the civil list of his Majesty King William the Fourth. Is it not monstrous to contend, that an act of parliament by which the civil list is arranged, or by which any other public charge is saddled improperly upon the country, can, under no circumstances, be altered, amended, or repealed? If this is sound constitutional doctrine, an act of parliament becomes an edict not of a temporary legislative and deliberative assembly, varying its acts and proceedings as required by circumstances, and the wants and wishes of the people, but in truth, like the laws of the Medes and Persians, which “alter not.” This doctrine destroys in effect the functions of a House of Commons, whose duty it is to correct those measures which are injurious to the interests of the people or the kingdom.

The Pensions of England, Ireland, and Scotland, continued on the Civil List, and forming part of the Sum of 75,000l., Class No. 5 of the List, as it stood on the 30th Nov. 1830.

Date of Grant.		Name.	Net Amount of Pension.
24 June	1772	Adair, Robert, Diana, and Elizabeth.....	£445 19 4
24 Feb.	1783	Aylmer, Lord, and H. F. W. Aylmer.....	356 8 8
18 April	1787	Ashworth, Robert.....	1072 14 3
..	..	Ashworth, Henrietta.....	266 18 4
..	..	Ashworth, Frederick	266 18 4
..	..	Ashworth, Charles	177 11 8
23 Dec.	1790	Adair, George	83 1 0
17 Sept.	1792	Annesley, Richard	88 1 0
..	..	Annesley, Elizabeth	88 1 0
20 July	1793	Arnold, James Robertson.....	81 19 0
..	1799	Allen, F. Viscountess	266 18 4
23 Oct.	1800	— Ditto.....	88 1 0
27 Jan.	1801	Aston, Walter Hutchinson Lord.....	97 0 0
22 Oct.	1804	Arbuthnot, Catharine	138 5 0
..	..	Arbuthnot, Jane.....	138 5 0

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Date of Grant.	Name.	Net Amount of Pension.
22 Nov. 1806	Anderson, Helen	£72 12 6
19 May 1809	Anstruther, Charlotte Lucy	276 10 0
1 March 1811	Attwood, Isabella	23 17 6
16 July 1814	Aylmer, Lucy	43 18 4
21	Auckland, George John Baron	300 7 3
17 March 1821	Audley, George John Baron	462 15 7
15 Sept. ..	Allen, Viscount	266 18 4
5 Jan. 1823	Arbuthnot, Harriet	936 10 0
13 Feb. ..	Anderson, Dame Caroline	88 1 0
14 Jan. 1824	Arnold, William Fitch	81 19 0
1 March 1827	Archer, Sophia, widow	47 12 8
16 April ..	Arbuthnot, Augusta, A. A.	100 13 3
28 Sept. 1829	Armstrong, Eleanor	23 10 4
Exact date not known, but prior to 1784 }		
	Bradshaw, Lawrence	92 0 0
	Bradshaw, Augustus H.	92 0 0
21 March 1769	Brudenell, Augusta	101 4 8
28 Jan. 1778	Barlow, Sophia	37 18 6
4 Feb. 1782	Burleigh, Richard Mayne, Frances and Anne	88 1 0
4 March 1783	Brooksbank, Ann	155 2 0
12 Oct. 1785	Benson, Mary	177 11 8
4 Feb. 1786	Bookey, Thomas Truelock	35 2 0
.. ..	Bookey, William Truelock	35 2 0
30 Aug. ..	Buchanan, Elizabeth	97 0 0
21 Oct. 1790	Balmain, Isabella	49 10 0
12 March 1792	Bagot, Jane	90 19 4
21	Bowen, Caroline, Cordelia, and Maria	88 1 0
29 June ..	Bourchier, Mary	88 1 0
14 March 1794	Beckford, Elinor	61 16 4
.. ..	Burgh, Anne	177 11 8
.. ..	Burgh, Elizabeth	266 18 4
.. ..	Burgh, Catherine	222 3 0
17 March 1794	Blaquiere, Sir John	1,072 14 8
10 Nov. ..	Birt, Elizabeth	93 17 8
31 Dec. ..	Borough, Sir Richard, Bart.	177 11 8
20 July 1799	Bellew, William	266 18 4
26 Nov. 1801	— Ditto	132 16 4
.. ..	Burgh, Anne	177 11 8
8 Dec. 1802	Blaquiere, John Baron de	893 13 0
6 July 1803	Biron de Goutant, J. and Charlotte S.	159 19 8
22 Oct. 1804	Burnet, Lamont	39 10 0
.. ..	Burnet, Christian	39 10 0
.. ..	Burnet, Helen	39 10 0
.. ..	Baillie, Elizabeth	39 10 0
.. ..	Baillie, Jean	39 10 0
.. ..	Brown, Jean	58 0 0
.. ..	Bruce, Mary	97 0 0
28 Jan. 1805	Brudenell, Augusta	101 4 8

Date of Grant.		Name.	Net Amount of Pension.
30 Sept.	1805	Balmain, Isabella	£49 10 0
24 July	1806	Batt, John Thomas	600 8 9
17 Sept.	..	Brereton, Mary	40 8 6
17 Sept.	..	Berens, Catherine	81 19 0
..	..	Bouverie, Frances Charlotte	81 19 0
4 Dec.	..	Bisset, Christian Mary	100 13 5
22 Nov.	..	Bartlet, Mary	49 10 0
28 Oct.	..	Baillie, Anne	24 14 0
25 April	1809	Blackwood, Sir Henry	233 5 0
10 Nov.	..	Bentinck, Lady Jemima Helen	233 5 0
8 July	1811	Brown, Bridget	88 1 0
..	..	Brennan, Anne Helena	21 13 0
7 Oct.	..	Blair, Isabella Cornelia	276 10 0
..	..	Blair, Isabella	138 5 0
..	..	Blair, Cornelia	138 5 0
..	..	Blair, William	92 0 0
24 June	1812	Blake, Honoria	43 18 4
..	..	Blake, John	43 18 4
..	..	Blake, Henry James	43 18 4
29 Sept.	..	Ball, Catherine	100 13 5
5 Dec.	..	Blair, William	92 0 0
..	..	Boswell, Euphemia	49 10 0
..	..	Burnet, Deborah	92 0 0
15 June	1813	Bellew, William	132 16 4
28 Jan.	1814	Bentinck, Antoinette W. J	100 13 5
26 March	..	Burnside, Thomas	88 1 0
16 April	..	Bearcroft, Susannah	57 1 6
..	..	Bearcroft, Frances	57 1 6
6 Dec.	..	Baker, Lady Elizabeth Mary	445 19 4
12 June	1815	Blair, Anne	49 10 0
..	..	Blair, Janet	49 10 0
24 Oct.	..	Brown, Bridget	43 18 4
27 Nov.	..	Burrard, Dame Hannah	400 15 9
30 ..	..	Benning, Eliza	43 18 4
21 June	1816	Blackwood, Sir Henry, Bart.	66 0 4
20 Dec.	1817	Bloomfield, Lord	936 10 0
13 Oct.	..	Bruce, Sir Stewart, Bart.	177 11 8
16 Sept.	1818	Babington, Eliza F.	43 18 4
13 Oct.	1819	Barlow, Sophia	100 13 5
..	..	Birch, William	100 13 5
24 June	1820	Bruce, Mary	49 10 0
17 July	..	Battley, Arabella	43 18 4
29 ..	..	Brandon, William Baron	266 18 4
28 Nov.	..	— Ditto	266 18 4
..	..	Blake, Margaret	88 1 0
..	..	Blundell, Elizabeth	43 18 4
1 Dec.	..	Bacon, Henrietta Sophia	100 13 5
21 Sept.	1821	Beaufort, Mary	70 15 4
15 Dec.	..	Bouverie, Arabella Edward	300 7 3

Date of Grant.		Name.	Net Amount of Pension.		
14 Jan.	1822	Baker, Sir Robert	£500	6	1
13 March	..	Bedingfield, John	250	7	5
15 April	..	Beaufort, Louisa Catherine	81	19	0
10 Feb.	1823	Bathurst, Charlotte	600	8	9
24 March	..	Browne, Sarah	43	18	4
..	..	Browne, James	43	18	4
30 August	..	Black, Jean.....	49	10	0
..	..	Black, Mary Ann	49	10	0
6 Sept.	..	Barnard, Edward	400	15	9
1 April	1824	Braine, Mary.....	50	7	2
7 Jan.	1825	Bathurst, Charlotte	200	6	7
10 March	..	Burrowes, Mary Anne and Eliza.....	35	2	0
23 Sept.	..	Bodan, Barbara.....	24	14	0
..	..	Bodan, Eliza	24	14	0
8 Oct.	..	Bankhead, Penelope Mary.....	250	7	5
1 April	1826	Boys, Jane Hartley	100	13	5
14 ..	..	Burnet, Deborah	92	0	0
5 June	..	Bathurst, Mary	250	7	5
..	..	Bathurst, Charles	350	8	6
5 Aug.	..	Browne, Thomas Henry.....	200	6	7
3 Oct.	..	Baskerville, Ellen	37	18	8
10 Feb.	1827	Broderick, Mary	200	6	7
17 ..	..	Bowles, Charles Oldfield, and Elizabeth his wife	192	5	8
2 April	..	Brooksbank, Isabella, and Elizabeth Hermoine	300	7	3
12 Oct.	..	Buchanan, Lady Janet	138	5	0
29 Nov.	..	Buchanan, Susannah.....	184	0	0
14 Feb.	1828	Browne, Frederick	47	12	8
..	..	Browne, Ellen	47	12	8
6 Feb.	1829	Beaumont, Anne Smith.....	40	8	6
26 Aug.	..	Browne, Sir Henry	200	6	7
24 Sept.	..	Brewster, Dr. David.....	97	0	0
31 Dec.	..	Bathurst, Charlotte	100	13	5
9 Oct.	1830	Brown, Mrs.	97	0	0
Prior to 1784		Cockburn, Dame Augusta Ann	555	0	0
3 Feb.	1779	Cary, Lavinia Matilda	81	19	0
..	..	Cary, Amelia Sophia.....	81	19	0
14 June	1783	Christie, Ann.....	24	14	8
21 ..	1786	Calvert, Diana Ann	21	16	1
14 April	1788	Cavendish, James.....	132	16	4
8 Aug.	1789	Cockburn, Jean	184	0	0
28 May	1790	Campbell, Mary.....	97	0	0
1 July	..	Colville, Ann.....	97	0	0
..	..	Colville, Catherine	97	0	0
2 ..	..	Currie, Jean	39	10	0
3 ..	..	Cullen, Margaret and Robina	97	0	0
14 March	1791	Cockburn, Mary.....	92	0	0
..	..	Cockburn, Harriet,.....	97	0	0

Date of Grant.		Name.	Net Amount of Pension.
9 Nov.	1791	Cuthbertson, Olivia	£42 15 4
9 Nov.	..	Cuthbertson, Juliana	42 15 4
..	..	Cuthbertson, Catherine	42 15 4
29 June	1792	Cary, Charlotte	52 17 4
20 July	1793	Cooke, Eliza	135 5 5
16 April	1794	Christie, Ann	14 4 9
1 July	..	Cumberland, Lady Albinia	511 10 0
7 June	1796	Cavan, Earl of	266 18 4
18 ..	1798	Crosbie, Elizabeth	222 3 0
20 ..	..	Cockayne, Barbara	222 3 0
16 Oct.	..	Cathcart, Elizabeth Baroness	389 9 0
29 May	1800	Cockburn, Marianna	115 19 6
1 July	..	Caithness, Jean Countess of	184 0 0
..	..	Campbell, Jean and Mary	184 0 0
24 Oct.	..	Campbell, Mary, John, and Amelia	184 0 0
..	..	Cochrane, Lady Maria	184 0 0
1 July	1801	Chalmers, Catherine Forbes	97 0 0
..	..	Ciciaporci, Lucretia	184 0 0
2 ..	1802	Caithness, Jean Countess of	92 0 0
10 March	1803	Clare, Dowager Lady and Lady Fitzgibbon ..	780 2 0
28 Nov.	..	Cleghorn, Hugh	138 5 0
3 Jan.	1804	Cunningham, Jean, Margery, and Lavinia...	97 0 0
22 Oct.	..	Christie, Margaret	24 14 0
..	..	Christie, Helen	24 14 0
..	..	Cleghorn, Hugh	49 10 0
..	..	Cleghorn, Janet	49 10 0
..	..	Cleghorn, Rachel	49 10 0
..	..	Cleghorn, Jean	49 10 0
..	..	Clerk, Dame Mary Dacre, widow	97 0 0
16 Sept.	1805	Campbell, Eliza Maria	389 9 0
30 Jan.	1806	Clarkson, Elizabeth Close	40 3 6
18 Feb.	..	Campbell, Dugald, and Catherine his wife ..	266 18 4
17 Sept.	..	Courtenay, Elizabeth	81 19 0
28 Oct.	..	Campbell, Thomas	184 0 0
9 Feb.	1809	Campbell, Mary	97 0 0
23 May	1810	Clarina, Penelope, Baroness	177 11 3
13 Sept.	..	Campbell, Mary	184 0 0
24 June	1812	Crosbie, Margaret	43 18 4
..	..	Crofton, Frances	43 18 4
11 March	1813	Clarina, Penelope, Baroness	233 5 0
15 June	..	Copinger, Jaue Letitia	88 1 0
..	..	Crofton, George	43 18 4
23 Feb.	1814	Christie, Elizabeth	49 10 0
16 July	..	Campbell, Catherine Elinor	66 5 8
13 March	1815	Clive, Mary Ann	81 19 0
3 April	1816	Corneille, Charlotte Sophia	132 16 4
19 June	1817	Cooper, Helen	44 10 0
21 ..	..	Cort, Caroline	19 7 7
24 Oct.	..	Crofton, Hon. Caroline	141 15 8

Date of Grant.		Name.	Net Amount of Pension.
31 Jan.	1818	Coke, Elizabeth Ann.....	£81 19 0
16 Sept.	..	Cartwright, Sarah	21 13 0
..	..	Cartwright, Anne	21 13 0
..	..	Cartwright, Elinor.....	21 13 0
..	..	Cartwright, Eliza	21 13 0
18 Jan.	1819	Chisholm, Margaret	72 12 6
22 April	..	Clarke, Elizabeth, Martin, James, and Harriet	35 2 0
4 May	..	Connor, Edward, Executors of.....	177 11 8
22 Dec.	..	Cameron, Lady Margaret.....	500 6 1
26 Jan.	1820	Chamberlain, Lucy	266 18 4
1 Aug.	..	Campbell, Catherine.....	24 14 11
28 Nov.	..	Cameron, Jane	43 18 4
27 Jan.	1821	Cooke, Frances	200 6 7
..	..	Cooke, Mary	200 6 7
21 Sept.	..	Crawford, Jane	43 18 4
21 Nov.	..	Cranstown, James Edward Lord.....	184 0 0
28 June	1822	Coppinger, Catherine, widow.....	81 19 0
25 Aug.	1824	Cumming, Ann, spinster	200 6 7
24 March	1823	Cox, Letitia C.	70 15 4
25 Oct.	1824	Campbell, Helen	97 0 0
20 May	1825	Cockburn, Dame Mary	680 1 8
28 Sept.	..	Caithness, Frances Harriet, Countess of.	276 10 0
31 Jan.	1826	Corneille, Elizabeth	88 1 0
30 June	..	Carmarthen, Louisa, Marchioness of	300 0 0
31 Aug.	..	Cranstown, Lady	97 0 0
7 April	1827	Cockburn, Augusta Harriet Mary	200 6 7
21 Aug.	..	Croker, Rosamond.....	300 7 3
29 Sept.	..	Courtenay, Anne	300 7 3
5 Dec.	1828	Clutterbuck, Eliza and Jane, Eliza and Alicia, her daughters.....	28 7 4
26 Aug.	1829	Congreve, Dame Isabella	311 10 0
24 Sept.	..	Clerk, Susannah.....	97 0 0
28 Sept.	..	Campbell, Dame Pamela Adelaide Felicita Henrietta	47 12 8
2 Nov.	..	Cochrane, Lady Dorothea	97 0 0
22 June	1830	Curtis, Elizabeth	20 12 0
9 Oct.	..	Cockburn, Mary	47 0 0
16 Jan.	1764	Dorchester, Lady Mary.....	115 19 6
27 Jan.	1770	Dyson, Jeremiah, Representative of	893 13 0
20 Feb.	1778	Dick, Ann	97 0 0
8 July	1790	Dalzel, Henrietta, Helen, Agnes, Brown, and Elizabeth.....	184 0 0
6 Nov.	1797	Daly, Richard, Representative of.	88 1 0
14 Feb.	1801	Dundas, Lady Elizabeth Eleonora	276 10 0
28 Nov.	1803	Drysdale, Martha	49 10 0
10 May	1804	Dyer, Maria Letitia	97 0 0
23 Aug.	..	Dundas, William, James F., and John B.....	233 5 0

Date of Grant.		Name.	Net Amount of Pension.
22 Oct.	..	Dalrymple, Margaret	£49 10 0
..	..	Dalrymple, Helen	49 10 0
..	..	Dalrymple, Elizabeth	49 10 0
10 Feb.	1806	Dickson, Jane	81 19 0
..	..	Dickson, Caroline Elizabeth	81 19 0
..	..	Dickson, Louisa Sarah	81 19 0
22 Sept.	..	Davidson, Mary	49 10 0
..	..	Drummond, Clementina	49 10 0
24 March	1807	Duncan, Williamina	39 10 0
14 March	1808	Dunmore, Janet Napier	58 0 0
5 May	..	Douglas, Therese M. and De Bailleul L.	233 5 0
13 July	1809	Douglas, Grace	138 5 0
27 Sept.	..	Davidson, Ann	29 10 0
..	..	Davidson, Elizabeth	29 10 0
..	..	Davidson, Mary	29 10 0
..	..	Davidson, Joanna Wauchope	29 10 0
15 Jan.	1812	Dundas, Dame Charlotte	780 2 0
5 Dec.	..	Drummond, Lady	97 0 0
24 June	1813	De Vries, Elizabeth	80 0 11
6 July	..	De Haeckel, J. P. and Ann Ernestine	200 6 7
24 Oct.	1815	Duhigg, Mary Anne	66 5 8
14 June	1816	Downie, Jean	49 10 0
9 Sept.	..	Dickson, Jane	88 1 0
..	..	Dickson, Caroline Elizabeth	88 1 0
..	..	Dickson, Louisa Sarah	88 1 0
1 July	1818	Drummond, Mary Dulcibella	203 19 4
24 June	1820	Douglas, Elizabeth	276 10 0
17 July	..	Dillon, Lady Maria	43 13 4
1 Aug.	..	Douglas, Dame Ann	300 7 3
2 Dec.	..	Dwight, Susannah, widow	50 7 2
21 Nov.	1821	Dalzell, Mary	49 10 0
..	..	Dalzell, Alice	49 10 0
22 Sept.	1822	Drummond, Rev. Charles Edward	97 0 0
1 April	1824	Drake, Frances Horatio Nelson	100 13 5
..	..	Drake, C. Digby Mackworth	100 13 5
25 Aug.	..	De Roos, Lady G. Fitzgerald	200 6 7
8 Oct.	1825	Durell, Patty, spinster	100 13 5
19 March	1830	Dean, Mary Beelby, and Catherine Laura	300 7 3
29 June	..	D'Este, Colonel	467 12 0
..	..	D'Este, Miss	467 12 0
9 Oct.	..	Drummond (De Melfont) Captain George ...	97 0 0
16 Nov.	..	Drummond, Edward	250 0 0
7 Feb	1791	Errol, Elizabeth Jemima, Countess of	276 10 0
24 June	..	Elphinstone, Ann	184 0 0
10 Nov.	1794	Ewart, John	93 17 8
29 May	1800	Eyre, Juliana Marianna	115 19 6
14 Oct.	..	Ernst, Charlotte	76 19 0

Date of Grant.		Name.	Net Amount of Pension.
18 Aug.	1803	Erroll, Elizabeth Jemima, Countess Dowager of	£276 10 0
8 July	1811	Ellison, Florinda	21 13 0
..	..	Ellison, Susan	21 13 0
..	..	Ellison, Phoebe	21 13 0
28 Aug.	..	Ernst, Charlotte	37 18 6
15 June	1813	Erck, Jane Martha	88 1 0
10 Sept.	..	Emmerick, Hester Saxby	40 8 6
23 Feb.	1814	Elphinstone, John Elphinstone Lord	138 5 0
9 Nov.	..	Elphinstone, Elizabeth Mackenzie, and Keith	276 10 0
8 March	1817	Edwards, Dame Louisa Frances	150 5 8
17 June	1818	Elibank, Lady	92 0 0
1 July	..	Eden, Emily	203 19 4
22 Dec.	..	Erskine, Erskine, widow	276 10 0
25 Jan.	1819	Eden, Frances Harriet	203 19 4
6 May	..	Errol, George, Earl of	276 10 0
24 June	1820	Errol, Harriet, Countess of	276 10 0
16 ..	1821	Elibank, Lady	92 0 0
30 Aug.	1823	Erskine, Jean	49 10 0
30 Sept.	1824	Erskine, Hampden	50 7 2
..	..	Erskine, Agnes	50 7 2
25 Oct.	..	Erskine, Margaret	138 5 0
31 Aug.	1826	Elphinstone, John Elphinstone Lord	138 5 0
14 Feb.	1828	Ellison, Catherine	95 10 0
9 Oct.	1830	Elibank, Lady	138 5 0
17 July	1771	Farrer, Ann Selina, and Lister, Mary, widow..	311 10 0
20 Dec.	1780	Francis, Isabella Frances	132 16 4
4 Sept.	1786	Forbes, Elizabeth	19 14 0
2 July	1790	Fergusson, Johanna	67 15 0
23 Aug.	1792	Fleming, Jean	49 10 0
..	..	Fleming, Elizabeth	49 10 0
..	..	Fleming, Catherine	49 10 0
..	..	Fowlis, Dame Margaret	97 0 0
9 Oct.	1793	Flint, Jane, Charles William, and William } and Anne	53 15 4
..	..	Francis, Frances	48 15 0
..	..	Francis, Elizabeth	48 15 0
17 March	1794	Francis, Isabella Frances	132 16 4
9 July	1795	Fallowfield, Ernest, Catherine, Louisa, } James, Amelia, and William	45 6 9
23 March	1796	Forsayeth, Charlotte	43 18 4
29 Aug.	..	Fitter, Jane	43 18 4
14 June	1797	Fox, Anne	88 1 0
8 March	1799	Fergusson, Margaret	184 0 0
3 April	..	Fraser, Charlotte Mary Ann, Charles Henry, } and Jane Agnes Wilhelmina	389 9 0
12 March	1801	Fitzgerald, Lord Robert	624 0 0
3 Feb.	1804	Fortescue, Jane	266 18 4

Date of Grant.		Name.	Net Amount of Pension.
26 Nov.	1805	Fergusson, Elizabeth	£97 0 0
18 Feb.	1806	Fetherston, Eliza, Catherine, Sarah, Isabella, } Maria, and Octavia	266 18 4
4 Dec.	..	Fox, Elizabeth Bridget, widow	936 10 0
24 March	1807	Fullarton, Elizabeth	49 10 0
28 Aug.	..	Faulkner, Anne	356 8 8
16 Oct.	..	Fraser, William	97 0 0
16 Feb.	1808	Farquharson, Margaret Euphemia	49 10 0
13 Sept.	1810	Fordyce, Helen	24 14 0
13 Sept.	1810	Fordyce, Jean	24 14 0
5 Dec.	1812	Fuller, Caroline	50 7 2
..	..	Fuller, Louisa	50 7 2
..	..	Fuller, Isabella	50 7 2
15 June	1813	Fisher, Lucy	132 16 4
..	..	Fisher, Charles Forest	88 1 0
..	..	Freemantle, Georgiana	43 18 4
..	..	Freemantle, Albinia	43 18 4
..	..	Freemantle, Frances Arabella	43 18 4
6 Sept.	1814	Finucane, Emma	88 1 0
17 Oct.	1815	Flint, Sir Charles and Dame Anna Maria	266 18 4
20 March	1816	Foulis, Dame Margaret	132 16 4
14 June	..	Falkland, Lucius Bentinck Viscount	184 0 0
9 Sept.	..	Fox, Anne, widow	266 18 4
17 July	1820	Farina, Margaret, widow	21 13 0
7 Feb.	1821	Fielding, Martha	100 13 5
..	..	Fitzroy, Lady Mary	200 6 7
10 July	1822	Farmer, Sir George Richard	185 14 0
25 Aug.	1824	Frewin, Rebecca	100 13 5
10 March]	1825	Fitzhum, Madam	43 18 4
14 Oct.	1825	Francillon, Sarah	21 16 1
3 March	1826	Fitzgibbon, Thomas	70 15 4
14 Feb.	1828	Fabian, Robert Cumdall	111 12 8
14 Sept.	1829	Fullarton, Marion	97 0 0
28 Sept.	..	Figg, Fanny	47 12 8
26 Aug.	..	Fitzclarence, George (now Earl of Munster) .	500 6 1
14 Nov.	..	Fitzclarence, Lord Adolphus	500 6 1
29 June	1830	Fitzclarence, Lord Frederick	500 0 0
Prior to	1784	Godfrey, Edward Lee	7 12 11
22 Oct.	1772	Gordon, Jane	43 18 4
26 Feb.	1783	Gordon, Margaret Stewart	49 10 0
28 Dec.	1784	Grant, Sophia	49 10 0
..	..	Grant, Charlotte Frances	49 10 0
2 July	1790	Grant, Catherine, Ann, and Harriet	97 0 0
23 Dec.	1793	Guydickens, Frances	231 1 8
1 July	1794	Gordon, Albinia Elizabeth	82 0 0
29 May	1800	Gwynne, Georgiana Maria	115 19 6
10 March	1803	Grattan, Lucia Cary	32 4 0

Date of Grant.	Name.	Net Amount of Pension.
10 March 1803	Grattan, Caroline Cary	£32 4 0
.. ..	Grattan, Frances Cary	32 4 0
28 Nov. 1803	Gloag, Euphemia, Henrietta, and Martha	58 0 0
.. ..	Gordon, Ann Goodrich	97 0 0
22 Oct. 1804	Goldie, Magdalene, widow	97 0 0
30 Sept. 1805	Gillon, Catherine	97 0 0
.. ..	Gillon, Elizabeth	97 0 0
20 Dec. 1806	Gray, Lady Mary Ann	97 0 0
23 May 1810	Green, Alice	43 18 4
6 May 1812	Goddard, Isabella	662 18 7
15 June 1813	Green, Alice	43 18 4
5 July 1813	Gilles, Dr. John	184 0 0
23 Sept. 1814	Gregory, William and Lady Ann	445 19 4
1 March 1816	Godfrey, Letitia	21 13 0
14 June ..	Graham, Isabella Mary Cathcart, Emily Geor- giana, Margaret Catherine, and Roberta	276 10 0
.. ..	Gray, Mary	184 0 0
11 Sept. 1817	Gilmour, Kennedy	49 10 0
1 July 1820	Gore, Dame Anna Bella	300 0 0
.. ..	Grey, Elizabeth Margaret	81 19 0
.. ..	Grey, Anna Maria	81 19 0
.. ..	Gordon, George Hamilton	155 2 0
28 Nov. 1820	Gilholy, Maria	21 13 0
2 March 1821	Gwyn, Mary	400 15 9
19 April ..	Griffith, Walter Hussey	17 7 0
.. ..	Griffith, Anne	17 7 0
.. ..	Griffith, Mary Elizabeth	17 7 0
.. ..	Griffith, Henry Allen	17 7 0
.. ..	Griffith, George	17 7 0
16 June ..	Gordon, Sir George, Bart.	138 5 0
10 Sept. ..	Griffith, Charlotte	17 7 0
.. ..	Griffith, William Downes	17 7 0
.. ..	Griffith, Charles James	17 7 0
.. ..	Griffith, Arthur Hill	17 7 0
.. ..	Griffith, Harriet Sarah	17 7 0
10 Dec. ..	Going, Joanna, widow	88 1 0
15	Grange, Mary Godwin	50 7 2
2 Aug. 1823	Going, Joanna, widow	88 1 0
7 Jan. 1825	Goddard, Louisa	40 8 6
28 Sept. ..	Grant Ann	49 10 0
31 March 1826	Griesbach, Caroline Amelia	50 7 2
.. ..	Griesbach, Elizabeth Ann	50 7 2
.. ..	Griesbach, Frances Mary	50 7 2
26 March 1827	Gifford, Robert Francis Lord	800 8 2
27 June ..	Gifford, Robert Francis Lord, and the other children of the late Lord Gifford	204 0 6
17 Aug. ..	Ditto ditto ditto	198 16 0
31 Oct. ..	Grant, Ann, widow	49 10 0
5 Dec. 1828	Gosset, Elizabeth L. and Gertrude Mary	192 5 8

Date of Grant.		Name.	Net Amount of Pension.
17 Feb.	1829	Gosset, Ralph Allen	£95 10 0
28 Sept.	..	Gore, John	47 12 8
22 June	1830	Going, Frances Anne	47 12 8
9 Oct.	..	Gordon, Harriet H.	97 0 0
16 Nov.	..	Greville, Algernon	250 0 0
1 Jan.	1777	Hall, John	5 5 0
..	..	Henderson, John	5 5 0
20 Dec.	1780	Haslar, Sarah	132 16 4
19 March	1785	Hamilton Arabella	177 11 8
9 Jan.	1787	Hyland, Thomas	43 18 4
10 Oct.	..	Houghton, Penelope	88 1 0
20 ..	..	Hamilton, John, deceased, children of	445 19 4
4 May	1789	Hamilton, (or Irvine) Grizzle	49 10 0
27 June	..	Holdsworth, Elizabeth	233 5 0
8 Aug.	..	Hernon, Sarah	61 16 4
..	..	Hernon, Elizabeth	61 16 4
11 June	1790	Hamilton, Sir Charles, Bart.	142 0 0
24 Sept.	..	Heatley, Mary	177 11 8
1 Oct.	1791	Haldane, Euphemia	63 17 0
23 Aug.	1792	Home, Alexander Earl of	276 10 0
2 Sept.	1793	Hallifax, Gertrude	48 15 0
..	..	Hallifax, Charlotte	48 15 0
..	..	Hallifax, Marianne	48 15 0
..	..	Hallifax, Caroline	48 15 0
..	..	Hallifax, Catherine	48 15 0
..	..	Hallifax, Elizabeth	48 15 0
10 March	1795	Hamilton, Henry	186 10 8
16 July	..	Ditto	123 17 0
10 March	..	Hamilton, Jane	88 1 0
16 July	..	Ditto	43 18 4
10 March	..	Hamilton, Robert Sackville	88 1 0
16 March	1796	Hamilton, Arabella, Elizabeth, Mary, and Isabella	445 19 4
29 Aug.	..	Hume, Hannah	88 1 0
17 April	1799	Herries, Isabella Maria	115 19 6
19 May	1800	Hay, Dorothea Judith	97 0 0
..	..	Hay, Lewis	97 0 0
..	..	Hay, Elizabeth	97 0 0
29 ..	..	Hereford, Henry Fleming Viscount	115 19 6
14 March	1801	Hewgill, Elizabeth	233 5 0
..	..	Heckeren, Anna Maria	68 1 2
30 Nov.	1802	Heathcote, Antoinette	233 5 0
28 Nov.	1803	Hamilton, Henrietta	97 0 0
3 Jan.	1804	Hamilton, Catherine	49 10 0
22 Oct.	..	Halkett, Mary and Ann	97 0 0
24 May	1805	Hay, Mary Turner	97 0 0
..	..	Hay, Jane	97 0 0
21 Feb.	1806	Hammond, George	150 5 8
..	..	Hammond, Edmund	150 5 8

Date of Grant.		Name.	Net Amount of Pension.
25 Feb.	1806	Hammond, Margaret.....	£150 5 8
..	..	Hammond, William Andrew	150 5 8
21 April	..	Hope, Elizabeth Stanwix	100 13 5
17 Sept.	..	Hereford, Henry Fleming Viscount	467 12 0
22 Nov.	..	Hay, Isabella	97 0 0
16 Feb.	1808	Hamilton, Ann	97 0 0
23 Feb.	1814	Honyman, Dame Mary.....	138 5 0
16 July	..	Hamilton, Anne.....	43 18 4
6 Sept.	..	Handfield, Catherine.....	88 1 0
..	..	Handfield, Ann Margaret.....	88 1 0
..	..	Handfield, Eliza	88 1 0
..	..	Handfield, Isabella Jane	88 1 0
2 Dec.	..	Herries, Isabella Maria	115 19 6
12 June	1815	Honyman, Catherine	37 0 0
..	..	Honyman, Margaret	37 0 0
..	..	Honyman, Jemima	37 0 0
5 April	1830	Hill, Lady	467 12 0
16 Nov.	..	Holmes, Thomas Knox.....	500 0 0
29 June	..	Tierney, Mrs.....	400 0 0
20 Nov.	..	Rae, Dame Mary.....	660 0 0
9 Oct.	..	Sandford, Frances Catherine	97 0 0
..	..	McGregor, Lady Charlotte Murray.....	97 0 0
..	..	Reid, Barbara	49 10 0
..	..	Lindsay, Agnes	49 10 0
20 Nov.	1830	Taylor, Sir Herbert, and Lady Mary	930 0 0

N.B. Those last Nine Pensions are original Grants from the present Ministry, and are therefore charged on the Civil List.

3 April	1816	Handfield, Mary	88 1 0
..	..	Handfield, Julia Lucy	88 1 0
..	..	Handfield, Sarah	88 1 0
1 March	1816	Hume, Elizabeth Grace.....	66 5 8
28 Sept.	..	Hunt, Mary	150 5 6
13 Oct.	1817	Hore, Elizabeth	132 16 4
27 Nov.	..	Hargrave, Harriet	50 7 2
16 Feb.	1818	Hayter, Elizabeth and Sophia	101 4 8
16 Sept.	..	Holmes, Margaret.....	26 2 8
31 July	1819	Haldane, Maria	200 6 7
17 July	1820	Holmes, Margaret	17 7 0
21 Sept.	1821	Headfort, Marchioness of.....	88 1 0
..	..	Hamilton, Amy	49 10 0
..	..	Hamilton, Eleanor	49 10 0
31 Dec.	..	Hay, Lady Fanny	97 0 0
14 May	1823	Hargrove, Frances and Frances Elizabeth, } Jane and George	17 17 0
25 Oct.	..	Hayman, Anne	266 18 4

Date of Grant.		Name.	Net Amount of Pension.
25 Oct.	1823	Hare, Louisa, widow	£52 17 4
13 Dec.	..	Hay, Lady Mary	184 0 0
27 Dec.	1824	Hay, Lady Mary	92 0 0
14 Jan.	1826	Hunter, Sir Richard	177 11 8
5 Aug.	..	Hume, Elizabeth	200 6 7
17 Feb.	1827	Hunter, Sir Richard	111 0 4
5 April	..	Humphreys, Louisa, (now Hare)	150 5 8
6 June	..	Hunter, Dr. John	97 0 0
15 Dec.	..	Hawker, Dorothea, Julia, and Mary	300 7 3
23 May	1828	Harrison, Ann	400 15 9
5 Dec.	..	Hart, John	114 18 0
14 Aug.	..	Hyde, George Hooten	48 15 0
26 ..	..	Huntingdon, Earl of	400 15 9
..	..	Hastings, Selina Arabella Lucy	50 7 2
..	..	Hastings, Louisa	40 8 6
..	..	Hastings, Edward Plantagenet Robin Hood ..	40 8 6
..	..	Hastings, Richard Godolphin Henry	40 8 6
24 Sept.	..	Hutchison, Elizabeth	49 10 0
22 June	1830	Hutchinson, David Wilkinson	95 10 0
..	..	Hutchinson, Eliza	47 12 8
16 July	1780	Jeans, Rev. Thomas	178 17 0
30 Oct.	1784	Joncourt, De, Isaac Stephen Lewis	177 11 8
13 March	1792	Irvine, Charles	97 0 0
20 Oct.	..	Jebb, Elizabeth	66 5 8
..	..	Jebb, Ross	66 5 8
..	..	Jebb, Elizabeth	32 17 0
..	..	Jebb, Mary	32 17 0
..	..	Jebb, Margaret	32 17 0
14 March	1794	Johnstone, Sir William, Bart.	714 11 8
19 ..	..	Jarnac, Madame de	177 11 8
..	..	Joddrell, Augusta	177 11 8
1 July	1801	Jennings, Ann	252 14 4
..	..	Jennings, Robert John	151 1 11
13 Sept.	1810	Imlach, Elspet	24 14 0
8 July	1811	Innes, Susannah	43 18 4
28 Aug.	..	Johnstone, Mary	40 8 6
24 June	1812	Johnson, Catherine Maria	88 1 0
..	..	Johnson, Anne Helena	88 1 0
30 April	1816	Jeffrey, Lucia	200 6 7
..	..	Jackson, Laura Harriet	100 13 5
..	..	Jackson, Charles	100 13 5
13 Feb.	1823	Johnstone, Edwin	177 11 8
4 March	1825	Inglis, Henry	24 14 0
9 Feb.	1827	Johnstone, Edward John	400 15 9
14 Feb.	1828	Jephson, Henrietta	28 7 4
..	..	Jephson, Isabella	28 7 4
28 Sept.	1829	Juxon, Eliza	23 10 4

Date of Grant.		Name.	Net Amount of Pension.
13 July	1781	Kenedy, Anne	£88 1 0
15 March	1782	Kirkpatrick, Isabella	49 10 0
5 June	1792	King, Harriet Margaret, widow	431 10 9
23 Aug.	..	Kirkpatrick, Isabella	97 0 0
9 June	1800	Knox, John	535 10 0
24 Nov.	1801	Knox, Mary Anne	177 11 8
8 Dec.	1802	Knox, John	177 11 8
3 Jan.	1804	Kennedy, Margaret, Ann Barbara Frances, and Eleonora	110 10 0
10 May	..	Kennedy, Mary	49 10 0
23 Jan.	1807	Kirkwan, Wilhelmina	266 18 4
14 Dec.	1809	King, Elizabeth	43 18 4
22 Feb.	1810	King, Margaret	43 18 4
21 Sept.	1814	Knollis, Lieutenant-General William	400 15 9
31 Dec.	..	Knight, Ellis Cornelia	300 7 3
19 Oct.	1816	Küper, Rev. William	400 15 9
18 Nov.	1818	Keating, Oliver	43 18 4
21 Aug.	1823	Kennedy, Mary	97 0 0
10 March	1825	Kent, Elizabeth	55 2 0
30 Nov.	..	Kerr, Lady Mary	184 0 0
14 Jan.	1826	Kennedy, Elizabeth, Susannah, Sarah, and Ellen	88 1 0
31 Aug.	..	Kerr, Lady Mary	92 0 0
10 Oct.	..	Kingsland, Viscount	192 5 8
1 Oct.	1791	Livingstone, Ann and Elizabeth	97 0 0
9 Oct.	1792	Leslie, Eugenia	58 0 0
17 March	1794	Langrishe, Hannah	266 18 4
..	..	— Ditto	177 11 8
29 Aug.	1796	Langrishe, Anne	177 11 8
20 June	1798	Loftus, Arthur	43 18 4
1 July	1801	Loch, Margaret	53 2 6
..	..	Loch, Frances	53 2 6
19 Nov.	1805	Leitch, Isabella	138 5 0
22 Sept.	1806	Leith, Mary	97 0 0
16 Feb.	1808	Legertwood, Jean and Barbara	97 0 0
12 Aug.	1809	Law, Jean	97 0 0
23 May	1810	Lysaght, Elizabeth Hannah	43 18 4
24 June	1812	Lynch, Martin French	132 16 4
27 Nov.	1813	Lushington, Dame Fanny Maria	350 8 6
8 April	1815	Lloyd, Mary, Anne, and Emma	266 18 4
24 Oct.	..	Lyndon, Anne	21 13 0
12 June	..	Laing, Margaret	24 14 0
3 April	1816	Lloyd, Emma	177 11 8
21 June	..	Lloyd, Charles	43 18 4
..	1817	Liddon, Catherine (late Cort)	19 7 7
16 Sept.	1818	Lambert, Florinda and Catherine	177 11 8
6 ..	1819	Leigh, George, and Mary his Wife	700 6 11
21 Dec.	..	Lennox, Sophia Georgiana, Lady	150 5 8
28 Nov.	1820	Lambart, Catherine, widow	88 1 0

Date of Grant.		Name.	Net Amount of Pension.
8 March	1821	Lloyd, Emma, widow	£88 1 0
10 Dec.	..	Lysaght, Sophia	43 18 4
15 April	1822	Lavie, Dame Mary	155 2 0
14 Aug.	..	Leach, W. Elford	100 13 5
25 Oct.	1823	Lefanu, Elizabeth	88 1 0
9 Feb.	1824	Lynch, Jane	48 8 0
..	..	Lynch, Emily	48 8 0
10 March	1825	Lynch, Maria	35 2 0
17 Feb.	1827	Lefanu, Elizabeth, and Elizabeth her daughter	47 12 8
22 Oct.	1825	Lapslie, Margaret Lockhart	24 14 0
..	..	Lapslie, Gloriana	24 14 0
16 April	1827	Lushington, Hon. Ann and her four Children.	624 0 0
18 Jan.	1828	Leeves, Edward	200 6 7
5 Dec.	..	Laffan, Sir Joseph de Courcy	192 5 8
26 Aug.	1829	Lloyd, Mary Harriett	200 6 7
28 Sept.	..	Latouche, Lady Cecilia	95 10 0
24 Sept.	..	Lindsay, Agnes	49 10 0
15 Jan.	1756	Molesworth, Elizabeth	61 16 4
10 Nov.	..	M'Leane, Jane	115 19 6
28 Sept.	1786	— Ditto	115 19 6
23 Dec.	1790	Meares, Sarah	177 11 8
1 Oct.	1791	Mackenzie, Mrs. Henry	97 0 0
..	..	Mackenzie, Margaret and Mary	97 0 0
18 Sept.	1792	May, Sir George Stephen, Bart.	88 1 0
19 June	1793	Moncrieff, Douglas	184 0 0
8 Oct.	1794	Mountjoy, Lord, Representative	177 11 8
..	..	Ditto	183 2 4
13 Jan.	1798	Mudge, Thomas	100 13 5
20 June	..	Marlay, Elizabeth	88 1 0
7 Aug.	..	Murray, Lady Virginia	184 0 0
2 April	1800	Minto, Earl of	924 0 0
8 Oct.	..	Montfort, Henry Lord	467 12 0
23 Oct.	..	Murphy, Michael	88 1 0
1 Feb.	1801	Murray, Lady Louisa (late Erskine)	233 0 0
5 March	..	Ditto ditto	276 0 0
1 July	..	Mackenzie, Hope and Helen	97 0 0
2 July	1802	Macdonald, Mary	97 0 0
..	..	Maclean, Ann	39 10 0
..	..	Maclean, Sibella	39 10 0
24 Dec.	..	Murray, George	97 0 0
..	..	Murray, Mary	97 0 0
..	..	Murray, Elizabeth Ann	97 0 0
10 March	1803	Montfort, Henry Lord	155 2 0
1 June	..	Mallet, Ann Baroness de	100 13 5
3 Dec.	..	Murray, Lady Charlotte Ann	300 0 8
3 Jan.	1804	M'Kay, Ann	184 0 0
..	..	Murray, Emily	72 12 6

Date of Grant.		Name.	Net Amount of Pension.
3 Feb.	..	Marsden, Alexander	£356 0 0
22 Oct.	..	Mackay, Louisa	97 0 0
..	..	Maclaurin, Eliza	97 0 0
..	..	Maxton, Marion	97 0 0
..	..	Murray, Catherine Stewart	97 0 0
20 March	1805	M'Kenna, Theobald	266 18 4
9 Aug.	..	Magra, Emily Eliza	194 2 6
..	..	Magra, Harriett	194 2 6
7 Nov.	..	M'Donogh, Harriet	100 13 5
18 Feb.	1806	Marsden, Elizabeth	266 18 4
1 Nov.	..	Macfarlane, Margaret	97 0 0
4 Dec.	..	Marsden, Elizabeth and Maria	300 7 3
27 Jan.	1807	Marsden, Alexander	266 18 4
24 March	..	Maclaine, Maria	49 10 0
..	..	Moodie, James	97 0 0
16 Feb.	1808	Maxwell, Susan	29 10 0
14 Sept.	..	Morell, Frances	81 19 0
2 Jan.	1809	Milnes, Sir Robert Shore and Dame Charlotte	445 19 4
14 March	..	Milnes, Sir Robert Shore	557 9 10
..	..	Milnes, Lady Charlotte	155 0 0
18 July	..	M'Dougall, Margaret	101 5 0
24 July	..	Moore, James	780 2 0
23 May	1810	Murray, Sarah	43 18 4
13 Sept.	..	Mackenzie, Henrietta Wharton	97 0 0
..	..	Macquarrie, Ann	29 10 0
..	..	Macquarrie, Jean	29 10 0
1 March	1811	M'Gowan, Ann	155 2 0
27 Sept.	..	Moore, Elizabeth	155 2 0
25 Feb.	1815	Massey, Honourable Emily	115 19 6
22 Nov.	..	Muirson, Mary Ann Sansbury	40 8 6
..	..	Muirson, Clara	40 8 6
31 Jan.	1816	Maccarmick, Catherine Dorothea	82 11 5
..	..	Maccarmick, Leonora	82 11 5
1 March	..	Molesworth, Mary	88 1 0
31 Jan.	1818	Mitford, Letitia	100 13 5
17 June	..	Mitchell, Catherine Forbes	49 10 0
16 Sept.	..	Molesworth, Viscount	177 11 8
18 Nov.	..	Melville, Michael L.	21 13 0
..	..	Melville, Henry Crost	21 13 0
18 Nov.	1818	Melville, Mary Anne	21 13 0
17 July	1820	Mitford, Letitia	43 18 4
29 ..	..	Molesworth, Viscount	177 11 8
10 Nov.	..	M'Neill, Ann, widow	184 0 0
21 May	1821	M'Creight, Sarah	100 13 5
21 Sept.	..	Mitford, Letitia, widow	43 18 4
26 Nov.	..	M'Cormick, Rachel	49 10 0
..	..	M'Cormick, Helen	49 10 0
15 Dec.	..	Murray, Honble. Deborah	200 6 7

Date of Grants.		Name.	Net Amount of Pension.
17 Sept.	1822	McKay, Flora, widow	£49 10 0
13 Feb.	1823	Moore, John	88 1 0
21 Aug.	..	Maitland, Frances Jean	49 10 0
10 March	1825	Marley, Elizabeth	39 8 8
6 June	..	Muskerry, Sarah, Baroness	233 5 0
8 Oct.	..	Mellish, Amelia	100 13 5
..	..	Mellish, Eleonora	50 7 2
..	..	Mellish, Elizabeth	50 7 2
..	..	Mellish, Wilhelmina	50 7 2
..	..	Mends, Eliza	50 7 2
..	..	Mends, Harriet Arabella	50 7 2
..	..	Mends, Alice, Sarah	50 7 2
3 March	1826	Molesworth, Mary	88 1 0
..	..	Marley, Elizabeth	48 8 0
..	..	Marshall, Frances	88 1 0
1 April	..	Mountain, Eliza, A. W.	300 7 3
13 ..	..	Montgomery, Lady	146 5 0
..	..	Matwin, Harriet, widow	43 18 4
29 ..	..	Mitchell, Martha Maria	50 7 2
12 May	..	McCulloch, Jane	100 13 5
30 June	..	Montgomery, Marian Emily	40 8 6
..	..	Montgomery, Matilda	40 8 6
..	..	Montgomery, Isabella Eliza	40 8 6
17 Feb.	1827	Montgomery, Lady and Marian Emily	92 12 0
26 Aug.	1829	Mulgrave, Sophia, Countess of	800 8 2
28 Sept.	..	McLeod, Lady Arabella	47 12 8
..	..	Morris, Theodosia	47 12 8
4 Feb.	1782	Newburgh, Mary Elizabeth	177 11 8
9 Jan.	1787	North, Elizabeth	52 17 4
..	1792	Newenham, Thomas	177 11 8
..	..	Newenham, Robert O'Callaghan	88 1 0
2 Oct.	..	Nepean, Margaret	501 16 6
19 March	1794	Newenham, Robert, O'Callaghan	177 11 8
2 Oct.	1799	Nott, Charlotte Georgina Augusta	115 19 6
14 March	1801	Nedderberg, Sarah Hendrika	68 1 2
23 Nov.	1805	Napier, Louisa Mary	251 18 6
16 Feb.	1808	Napier, Catherine Douglas and Maria	97 0 0
26 Oct.	1813	Nicolay, Augusta Georgina Louisa	100 13 5
17 June	1818	Napier, Caroline	97 0 0
16 Sept.	..	Nicolay, Maria Georgiana, widow	250 7 5
18 Feb.	1829	Nairne, Caroline, Baroness	184 0 0
24 Sept.	..	Napier, Lady	184 0 0
28 ..	..	Neale, Mary	23 10 4
2 June	1778	Onslow, George Walton	81 19 0
..	..	Onslow, Arthur	81 19 0
10 May	1804	Orr, Martha	49 10 0

Date of Grant.		Name.	Net Amount of Pension.
22 Oct.	1804	Ogilvie, Jean	£24 14 0
13 Sept.	1810	Outram, Margaret.....	97 0 0
24 June	1812	O'Reilly, Myles.....	222 3 0
1 March	1816	O'Dwyer, Catherine	92 10 8
..	..	O'Dwyer, Marcella	57 6 8
..	..	O'Dwyer, Jane	57 6 8
17 July	1820	Ormsby, Margaret.....	88 1 0
10 Dec.	1821	O'Connell, Louisa	21 13 0
..	..	O'Connell, Alicia	21 13 0
28 Sept.	1829	O'Driscoll, Dorothea.....	47 12 8
31 Oct.	1771	Pennefather, John	26 2 8
..	..	Pennefather, William	26 2 8
..	..	Pennefather, Catherine.....	26 2 8
..	..	Pennefather, Margaret	26 2 8
25 Nov.	1785	Pringle, Margaret	88 1 0
23 Dec.	1790	Pickard, Eliza and Jane	60 3 3
6 Sept.	1793	Penrose, Jane	43 18 4
8 Oct.	1794	Parks, William	321 7 4
1 July	1801	Plummer, Mary, and P. B. Macmurdo	97 0 0
17 Dec.	1801	Palmer, Lady Madelina	184 0 0
23 May	1810	Preston, Frances	88 1 0
15 June	1813	Parsons, Mary	177 11 8
8 Dec.	..	Pye, Martha	60 7 9
10 Oct.	1814	Paine, Mary	61 16 4
16 Sept.	1818	Pelham, Hon. Catherine	233 5 0
18 Jan.	1820	Popham, Mary Riggs	50 7 2
1 July	..	Pent, Maria	155 2 0
1 Aug.	..	Page, Mary Harriet	60 7 9
..	..	Page, Ann	60 7 9
..	..	Page, Emma Rose.....	60 7 9
..	..	Page, Elizabeth.....	60 7 9
17 July	..	Pilot, Judith Henrietta.....	43 18 4
28 Nov.	..	Phillott, Dame Frances.....	88 1 0
10 Dec.	1821	Paine, Anne Janet	17 7 0
..	..	Percival, Harriet, widow	43 18 4
21 Feb.	1822	Pearce, Elizabeth	150 5 8
10 July	..	Proctor, Agnes, widow.....	50 7 2
9 Dec.	..	Pritchard, Anastatia Benedict F.	50 7 2
25 Oct.	1824	Portmore, Thomas Charles, Earl of.....	276 10 0
15 April	1825	Ditto ditto	233 5 0
10 March	..	Proctor, Anne Jane	21 13 0
5 July	..	Pack, Arthur John	100 13 5
..	..	Pack, Denis William	100 13 5
..	..	Pack, Elizabeth	100 13 5
..	..	Pack, Elizabeth Catherine	100 13 5
3 March	1826	Pack, Catherine Anne	43 18 4
1 ..	1827	Price, Lucinda	51 10 4

	Date of Grant.	Name.	Net Amount of Pension.
21 Aug.	1827	Planta, Barbara Ursula.....	£200 6 7
19 March	1830	Pennell, Rosamond Hester Elizabeth	100 13 5
7 April	1781	Rodney, John.....	88 1 0
..	..	Rodney, Jane.....	88 1 0
..	..	Rodney, Anne	88 1 0
..	..	Rodney, Sarah	88 0 0
19 March	1782	Randall, Susannah (now Lemyn), Martha } (now Bowen), and Elizabeth (now Moore) }	40 8 6
24 Feb.	1783	Rose, Ann Fraser	92 0 0
9 ..	1785	Rose, Theodora	233 5 0
5 Oct.	..	Ridge, Catherine	29 2 8
..	..	Ridge, Sarah	29 2 8
..	..	Ridge, Anne	29 2 8
3 July	1790	Russell, Eleonora	97 0 0
7 Sept.	1791	Robison, Rachel	92 0 0
21 March	1792	Robertson, Ann, and Thomas Campbell.....	97 0 0
9 Oct.	1793	Robinson, Catherine Gertrude.....	467 12 0
17 March	1794	Roberts, Jonathan Bruce	132 16 4
31 Dec.	..	Roberts, Charlotte and Mary	132 16 4
1 July	1801	Ruthven, Wilhelmina	230 5 0
30 Nov.	1802	Routh, Abigail	81 19 0
28 ..	1803	Robison, Rachel	92 0 0
24 March	1807	Rollo, Isabella and Mary	184 0 0
16 Feb.	1808	Rose, Ann Fraser	47 0 0
..	..	Ross (or Baillie), Margaret.....	97 0 0
16 Nov.	..	Rose, Mary	97 0 0
14 Sept.	..	Rooke, Dame Harriet Sophia	233 5 0
13 ..	1810	Ross, Anna Munro	29 10 0
8 July	1811	Rounds, Jane.....	88 1 0
1 Sept.	1812	Rodney, Hon. Ann	76 19 0
25 Nov.	1814	Radstock, Cornelia Jacoba, Baroness.....	389 9 0
24 Oct.	1815	Ratcliffe, Mary, widow	70 15 4
1 March	1816	Russell, Elinor	52 17 4
3 April	..	Ready, John	177 11 8
16 ..	..	Rook, Jane Elizabeth	60 7 9
..	..	Rook, Mary Hannah	60 7 9
21 June	1817	Roths, Charlotte Julia, Dowager Countess of	155 2 0
11 Sept.	..	Ditto ditto	276 10 0
16 Sept.	..	Rodney, Hon. Ann	76 19 0
13 Oct.	1817	Rich, Sir George	132 16 4
..	..	Ready, Charles	177 11 8
..	..	Roscommon, Countess of	88 1 0
17 July	1820	Renny, Mary Jane.....	88 1 0
1 August	..	Russell, Lucy, widow	18 0 0
28 Nov.	..	Renny, Elizabeth Agnes	88 1 0
16 June	1821	Roths, G. W. E., Earl of	276 10 0
30 July	..	Roby, Harriet Ann	43 13 3

Date of Grant.		Name.	Net Amount of Pension.
27 Nov.	1821	Renny, Isabella Frances	£88 1 0
6 Sept.	1823	Ross, Charlotte, widow	194 2 6
31 May	1824	Richardson, Fanny, Elizabeth, and Sarah	101 19 8
28 Oct.	1825	Rennie, Margaret	40 8 6
5 August	1826	Rumbold, Emily	115 19 6
..	..	Rumbold, Caroline Eliza	115 19 6
1 March	1827	Ram, Abel and Elizabeth	95 10 0
28 Sept.	1829	Roscommon, Earl of	192 5 8
12 Sept.	1774	Stewart, Elizabeth	49 10 0
30 Dec.	1775	Sinclair, Elizabeth	138 5 0
22 Jan.	1776	Sneyd, Elizabeth	415 19 4
14 August	1778	Sinclair, Charles, Lord	184 0 0
12 ..	1780	St. John, Henry	101 4 8
20 Dec.	..	Sterling, Edward	177 11 8
19 Feb.	1781	Sneyd, Catherine Hannah	266 18 4
6 ..	1784	Stuart, Jane	172 19 4
24 Aug.	1786	Shaw, Robert, Representative of	714 11 3
8 Aug.	1793	Stewart, Jean and Liliass	49 10 0
4 July	1790	Sundius, Christopher	31 19 0
23 Dec.	..	Stewart, Frances	88 1 0
1 Oct.	1791	Stewart (or Crawford), Eliz.	97 0 0
30 Dec.	..	Sutherland, Louisa	97 0 0
31 March	1792	Stewart, Ann	49 10 0
16 Nov.	..	Shaw, Agnes	49 10 0
10 ..	1794	Shaw, Mary	93 17 8
12 ..	..	Symes, William	52 17 4
2 Jan.	1797	Strangford, Lord	88 1 0
29 July	..	Stewart, Elizabeth	114 18 0
20 ..	1799	Stanley, Jane	356 8 8
4 ..	1800	Swinton, Margaret, Mary, Isabel, Harriet, } and Ann	276 10 0
6 Oct.	..	Somerville, Janet, Margaret, and Martha	97 0 0
16 ..	..	Swinburne, Mary	48 15 0
23 ..	..	Stannus, Caroline	88 1 0
1 July	1801	Steel, Jessy	58 0 0
..	..	Sempill, Janet	97 0 0
..	..	Stewart, Lady Louisa	97 0 0
2 ..	1802	Scott, Dame Harriet	134 0 0
..	..	Simpson, Marianne	39 10 0
1 June	1803	Stephenson, Honourable Jane	100 13 5
2 Dec.	..	Shee, Dame Eliz. Maria	344 15 9
3 Jan.	1804	Salvison, Sarah	49 10 0
9 May	..	Strangford, Maria, Dowager Viscountess	233 5 0
22 Oct.	..	Stewart, Ann	49 10 0
..	..	Stewart, Grace	49 10 0
31 March	1807	Southey, Robert	155 2 0
14 Aug.	..	Selwyn, Charlotte	81 19 0

Date of Grant.			Name.	[Net Amount of Pension.
14 Aug.	1807	Selwyn, Albinia Frances	£81 19 0	
..	..	Selwyn, Mary Louisa	81 19 0	
..	..	Selwyn, Henrietta Elizabeth	81 19 0	
28 ..	..	Sneyd, Anne	356 8 8
16 Nov.	1808	Smollet, Susan	97 0 0	
28 August	1809	Stoddart, Ann	49 10 0	
..	..	Stoddart, Barbara	49 10 0	
..	..	Stoddart, Jane	49 10 0	
..	..	Stoddart, Mary	49 10 0	
2 Oct.	..	Strangford, Mary, Dowager Viscountess	266 18 4	
8 July	1811	Smyth, Barbara	26 2 8	
..	..	Smyth, Harriet	26 2 8	
28 Aug.	..	Smith, Isabella	40 8 6	
12 Oct.	1812	Smith, Lady Ann Culling	600 8 9	
16 March	1813	Smith, Dame Carterette	155 2 0	
15 June	..	Straton, Lady Emily	177 11 8	
..	..	Sealy, Catherine	43 18 4	
16 July	1814	Stewart, Frances	66 5 8	
27 Dec.	..	Stork, Mary	88 1 0	
24 Oct.	1815	Standish, Olivia.....	66 5 8	
28 Sept.	1816	Sherkin, Amelia.....	102 3 6	
19 Oct.	..	Sterky, Rev. Alexander	400 15 9	
13 ..	1817	Slow, Anne.....	43 18 4	
..	..	Slow, Caroline	43 18 4	
2 March	1818	Sheridan, Richard Brinsley.....	57 1 6	
..	..	Sheridan, Helen Selina.....	57 1 6	
..	..	Sheridan, Caroline Elizabeth Sarah.....	57 1 6	
..	..	Sheridan, Francis Cynrie	57 1 6	
..	..	Sheridan, Charles Kinnaird.....	57 1 6	
1 July	..	Seymour, Sophia Augusta.....	81 19 0	
31 Oct.	1819	Sherwood, Susan	15 9 0	
..	..	Sherwood, Rebecca	15 9 0	
..	..	Sherwood, Ann	15 9 0	
..	..	Sherwood, Elizabeth	15 9 0	
1 Aug.	1820	Smithers, Joseph	15 9 0	
..	..	Shepherd, George	40 8 6	
21 Nov.	1821	Sempill, Honourable Maria	49 10 0	
..	..	Sempill, Honourable Sarah	49 10 0	
10 Dec.	..	Sewell, Honourable Harriet	88 1 0	
14 May	1822	Stuart, Sir Simeon Henry, Baronet.....	200 6 7	
25 Oct.	1823	Steward, Catherine Urania	266 18 4	
24 April	1824	Shawe, Lieut.-Colonel Merrick	500 6 1	
26 ..	..	Stoddart, Jane Caroline	65 4 0
10 March	1825	Shawe, Lieut.-Colonel Meyrick	499 14 0	
8 Oct.	1825	Scott, Ann Lindsay	250 7 5	
28 Feb.	1826	Stepney, Dame Catherine, widow	200 6 7	
13 April	..	Sharkey, Richard Fortescue	88 1 0	
20 Sept.	..	Scotland, Elizabeth, widow	49 10 0	

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Date of Grant.		Name.	Net Amount of Pension.
7 April	1827	Scott, Sir David, Baronet	£300 7 3
30 Oct.	..	Scott, Sir David, Baronet.....	149 7 0
22 Dec.	..	Spearman, A. A., and Margaret Young	120 15 10
14 Feb.	1828	Smythe, Honourable G. A. F. Sydney	104 4 0
..	..	Stanhope, Hannah Maria and Charles Russell	95 10 0
..	..	Saint George, Hannah Maria, and Mary Jane	144 0 0
..	..	Stack, Annabella, widow	37 18 8
..	..	Stack, Annabella, spinster	18 13 4
..	..	Stack, Mary	18 13 4
..	..	Spray, Mary	57 6 8
19 Nov.	..	Strathmore, Marianne, Lady	184 0 0
28 Sept.	1829	Shawe, Mary, Catherine, and Anne	95 10 0
24 Nov.	1774	Turner, Sarah	42 15 4
28 Jan.	1778	Thistlethwayte, Caroline	40 8 6
21 May	1789	Telfer, Jean and Cecilia	97 0 0
23 Dec.	1790	Thompson, Robert	88 1 0
17 March	1794	Trail, Rev. Anthony.....	132 16 4
14 Dec.	1809	Tisdale, Mary, widow	88 1 0
1 March	1811	Taylor, Ann	15 9 0
28 Sept.	1812	Trefusis, Barbara	81 19 0
9 March	1813	Tyrconnel, Earl of.....	600 8 9
15 June	..	Ditto	445 19 4
10 Oct.	1814	Taylor, Sarah.....	52 17 4
4 Nov.	..	Tracey, Elizabeth	66 5 8
17 Oct.	1815	Tighe, George William	356 8 8
24 ..	..	Taylor, Thomas.....	43 18 4
1 July	1820	Treasure, Elizabeth, widow.....	100 13 5
1 Aug.	..	Torrens, Dame Sarah	624 0 0
10 March	1825	Tomlins, Sir Thos. Edlyne, and Dame Elizabeth	177 11 8
31 May	..	Tildesley, Anna Sophia	61 4 11
3 Oct.	1826	Taylor, Marion	49 10 0
5 Dec.	1828	Tighe, Charlotte	47 12 8
1 March	1827	Usher, Alicia, Frances Margaret, and Sarah ..	95 10 0
15 July	1763	Vernon, Harriet.....	88 1 0
17 Dec.	1770	Vallancey, Mary Eliza	66 5 8
23 Dec.	1790	Vallancey, Catherine	132 16 4
14 March	1801	Van de Spiegle, Adolph. W.	68 1 2
..	..	Van de Spiegle, Maria Adriana	68 1 2
24 Oct.	1815	Vernon, Harcourt and Charles.....	66 5 8
16 Sept.	1818	Vallancey, Fanny	21 13 0
17 July	1820	Vallancey, Fanny	21 13 0
27 June	1821	Vassar, Mary, widow	50 7 2
24 March	1823	Vallancey, Isabella	61 16 4
25 Oct.	..	Vernon, Sir Charles	206 18 4

Date of Grant.		Name.	Net Amount of Pension.
6 Feb.	1784	Wren, Constantia Maria	£ 61 16 4
21 June	1786	Webber, Mary	21 16 1
10 Oct.	1787	Warren, Mary	43 18 4
..	..	Warren, Anne	43 18 4
29 Jan.	1791	Willis, John	547 0 0
21 March	1792	Williamson, Helen	97 0 0
29 June	..	Ward, George	52 17 4
20 July	1793	Wraxall, Jane	311 10 0
27 July	1794	Walsingham, Thomas Lord	935 10 0
16 March	1796	Wilde, John	138 5 0
29 Aug.	..	Winder, Barbara A., Jane, Jane A., and Rachel A.}	88 1 0
11 July	1797	Wilson, Ann, Children of.....	276 10 0
18 June	1798	Webster, Caroline.....	26 2 8
20 June	..	Ditto	84 1 4
29 May	1800	Wellington, Charlotte Henrietta M.	115 19 6
..	..	Wilkins, Catherine Eliza Marianne.....	115 19 6
1 June	1803	Wickham, Eleanor Madelaine	526 6 5
20 March	1805	Wynne, Robert.....	266 18 4
17 Sept.	1806	Williams, Mary.....	40 8 6
29 Nov.	..	Willoughby, Harriet.....	276 10 0
24 March	1807	Williamson, Marianne Bruce	49 10 0
14 Sept.	1808	Winning, Henrietta	233 5 0
1 March	1811	Windus, Ann.....	48 15 0
8 July	..	Wilson, Christian.....	43 18 4
22 Oct.	1812	Waldron, Jane	40 8 6
15 June	1813	Whitelaw, Eleanor	177 11 8
28 Aug.	..	Whitehouse, Elizabeth.....	50 7 2
28 Dec.	..	Wharton, Henrietta, widow	501 17 0
23 Feb.	1814	Walker, Agnes	9 16 0
..	..	Walker, Janet	9 16 0
..	..	Walker, Jean.....	9 16 0
16 Sept.	1818	Wolfe, Ann (now Shattock)	40 8 6
29 Oct.	..	Wynne, Robert.....	177 11 8
18 Nov.	..	Warre, Sarah.....	26 2 8
30 June	1819	Wynyard, Lady Matilda	467 12 0
1 July	..	Welsh, Mary Anne	50 7 2
1 Aug.	1820	Wills, Judith Elizabeth	50 7 2
..	..	Wills, Mary	50 7 2
..	..	Wragg, John.....	26 8 11
27 Jan.	1821	Wilcox, Elizabeth Deacon	100 13 5
2 March	..	Wright, Phillis, widow.....	30 2 3
21 Sept.	..	Wade, Mary	43 11 4
14 June	1822	Whittingham, Maria Magdalena.....	400 15 9
6 Sept.	1823	Whittaker, Lucy, widow	40 8 6
31 May	1825	Wiseman, Harriet.....	100 13 5
31 May	1827	Willimott, Mary.....	100 13 5

Date of Grant.		Name.	Net Amount of Pension.
21 Aug.	..	Watson, Sir F. Beilby	£ 936 10 0
15 Nov.	..	Wright, Alexander James	50 7 2
..	..	Wright, Alfred Charles John	25 4 3
..	..	Wright, Victorine Caroline, M. T.,	25 4 3
18 Jan.	1828	Woodger, Thomas	50 7 2
26 Jan.	1829	Westmeath, Emily, Marchioness of	386 5 4
28 Sept.	..	Wade, Mary	57 6 8
14 March	1794	Yates, Mary	177 11 8
3 Feb.	1804	Young, Anne	445 19 4
13 Sept.	1810	Young, Ann	9 16 0
..	..	Young, Janet	9 16 0
..	..	Young, Margaret	9 16 0
10 Oct.	1814	Yates, Jane	61 16 4
			<hr/>
			£155,255 11 2
			<hr/>

The first class of these pensioners, up to the letter “H,” contains 508 persons, and amounts to the sum of 73,536*l.* 0*s.* 6*d.*; and the second class, beyond that letter, also paid out of the consolidated fund, contains 542 persons, and amounts to 71,719*l.* 10*s.* 8*d.*; amounting altogether to 1050 persons, and to the sum of 155,255*l.* 11*s.* 2*d.* We forbear making any observations on any of the grants comprised in this list; some of them are too glaring and apparent, others rest in their obscurity; but we trust the whole will be thoroughly sifted by an honest, courageous, and diligent committee of the House of Commons: which inquiry ought not to be confined to pensions on the civil list only, but to all others granted upon the 4½ per cent. duties, and indeed upon every branch of the public expenditure, civil and military.

We have great satisfaction in giving the following list of persons who have *voluntarily* surrendered their pensions, and can only express sincere regret that the list is not more extended. It does not seem probable, according to present appearances, that this patriotic list will be considerably increased, either in numbers or value, by any further *voluntary* surrenders:—

	£.	s.	d.
Mrs. Robert Percy, late Sophia Vernon	88	0	0
Lord Farnborough	1500	0	0
Duchess of Newcastle	780	0	0
Lord Reay	184	0	0
Lady Seymour, late Jane Georgiana Sheridan	57	1	0
William Marsden, Esq.	1800	0	0
James Carrick Moore, Esq., brother of the gallant hero of Corunna, to whose memory the country has never done justice	800	0	0

Besides the ample provisions of the civil list, parliament has munificently granted to the Queen, upon the demise of the King, an annuity of 100,000*l.* per annum, and the occupation of the manor of Hampton, with the mansion house, park, and domains of Bushy, and also the mansion in Pall-Mall, called Marlborough-house. This grant obviates any necessity for economising the civil-list expenditure, to raise a fund for this purpose, as would otherwise be the case in ordinary life.

By the act of 1 Will. IV. c. 25, it is provided that if the civil list is in arrear in any one year ending 31st December, that the particulars shall be laid before parliament, stating the *amount of the exceedings, and the cause thereof, within thirty days after the same shall be ascertained.* We hope no such necessity is likely to exist in the present reign.

The next charge upon the consolidated fund is 477,376*l.* 12*s.* 5½*d.*, on account of pensions and annuities.*

* The sum of 71,719*l.* 10*s.* 8*d.* for pensions formerly charged upon the civil list, but now separated from it, and charged upon the consolidated fund, is included in this sum of 477,376*l.* 12*s.* 5½*d.*

*Pensions and Annuities paid out of the Consolidated Fund in
Great Britain and Ireland, in the Year ended 5th January
1833.*

NAMES OF PERSONS.	Payments for One Year, ended 5th Jan. 1833.		
	£.	s.	d.
GREAT BRITAIN :—			
His Royal Highness the Duke of Cumberland.....	21,000	0	0
Ditto Sussex.....	21,000	0	0
Ditto Cambridge	21,000	0	0
Ditto Prince George of Cumberland	6,000	0	0
Ditto Ditto Cambridge	6,000	0	0
Ditto The Duke of Gloucester	14,000	0	0
Her Royal Highness the Princess Augusta.....	13,000	0	0
Ditto Mary, (now Duchess of Gloucester)	13,000	0	0
Ditto Elizabeth, now (Princess Hesse Homburgh)	13,000	0	0
Ditto Sophia.....	13,000	0	0
Ditto Duchess of Kent and Princess Vic- toria	22,000	0	0
Ditto Princess Sophia of Gloucester	7,000	0	0
The Trustees of Prince Leopold (now King of Belgium)	50,000	0	0
The Duke of Wellington, 53 Geo. III. c. 4, 100,000 <i>l.</i> , amended by 53 Geo. III. c. 133, 54 Geo. III. c. 161 (1814), an- nuity of 13,000 <i>l.</i> or 400,000 <i>l.</i> 53 Geo. III. c. 186, 200,000 <i>l.</i>	5,222	9	9
Earl Nelson	5,000	0	0
.. Chatham	4,000	0	0
.. Eldon.....	4,000	0	0
Lord Boringdon (now Lord Morley), in trust for Lord Amherst	3,000	0	0
.. Rodney	2,923	1	6
.. Lake	2,000	0	0
.. Lynedock.....	2,000	0	0
.. Combermere	2,000	0	0
.. Duncan.....	2,000	0	0
.. Exmouth	2,000	0	0
.. Beresford	2,500	0	0
.. Hutchinson (now Lord Donoughmore)	1,000	0	0
.. Colchester	3,750	0	0
.. Abercrombie	2,000	0	0
.. Sidmouth	3,000	0	0

NAMES OF PERSONS.	Payments for One Year, ended 5th Jan. 1833.		
	£.	s.	d.
GREAT BRITAIN— <i>continued.</i>			
Lord Hill.....	2,000	0	0
.. St. Vincent	3,000	0	0
.. Bexley.....	3,000	0	0
.. Wynford	3,750	0	0
.. De Saumarez	1,200	0	0
 Lady Dorchester, granted 28 Geo. III. c. 42	 1,000	 0	 0
 Hon. S. Collingwood	 500	 0	 0
.. Jane Carr (late Perceval)	2,000	0	0
 Sir James Burroughs	 3,500	 0	 0
.. J. Richardson	3,500	0	0
.. W. Grant	1,875	0	0
.. S. Smith	1,000	0	0
.. R. Graham	3,500	0	0
.. W. Alexander	3,750	0	0
.. W. Garrow	2,278	16	11
 The Right Hon. H. Goulburn.....	 2,000	 0	 0
..... S. R. Lushington.....	1,500	0	0
..... H. Hobhouse.....	1,000	0	0
..... T. P. Courtenay	1,000	0	0
..... J. W. Croker	1,500	0	0
 Joseph Planta, Esq.....	 1,500	 0	 0
R. Ward, Esq.....	1,000	0	0
W. R. Hamilton, Esq.....	1,000	0	0
The Trustees for the Family of the late Right Hon. George Canning.....	3,000	0	0
J. Penn, Esq.	3,000	0	0
R. Penn, Esq.	1,000	0	0
A. Croke, Esq. LL.D.....	1,000	0	0
J. Hinchliffe, Esq.	1,000	0	0
H. M. Dyer, Esq.	1,000	0	0
J. Sewell, Esq.....	1,000	0	0
H. Terrett, Esq.	1,000	0	0
Thomas Jervis, Esq.	1,015	12	0
Robert Matthew Casberd, Esq.....	1,000	0	0
 The Officers of the late Levant Company, abolished	 531	 0	 0
..... African Company	994	0	0
..... Lottery Office	5,376	0	0

NAMES OF PERSONS.		Payments for One Year, ended 5th Jan. 1833.	
GREAT BRITAIN— <i>continued.</i>		£.	s. d.
The Servants of his late Majesty George III.		13,059	5 0
her late Majesty Queen Charlotte.....		9,443	17 8
her late Majesty Queen Caroline		1,285	12 0
Pensions formerly on the Civil List of his late Majesty George			
IV. in England.....		16,923	10 8½
Ditto Hereditary Revenues in Scotland.....		6,227	10 0
Ditto charged on the 4½ per cent. duties		5,395	0 0
IRELAND.			
Sundry Persons by Special Acts of Parliament; viz.—			
Dame Catherine Clements		553	17 0
The Trustees of Mrs. Sarah Hamilton and Children		646	3 4
The Trustees of Mrs. Alicia Knipe and Children.....		276	18 8
The Countess of Westmeath		923	1 8
His Serene Highness the Prince of Mecklenburgh Strelitz		1,846	3 4
Viscount Duncan		1,000	4 0
Earl of Athlone.....		1,846	3 4
Baron Aylmer		1,107	14 0
Baron de Blaquire		750	0 0
Annuities and Compensations to sundry Persons for loss of			
Emoluments by the Union		15,169	4 9
To Persons who suffered by the Rebellion of 1798.....		786	11 3
Officers late of Courts of Justice		38,136	14 1
.. of the late Irish Treasury.....		3,110	15 8
..... Auditor General's Office.....		2,730	0 0
..... Clerk of the Pell's Office		3,433	0 0
..... Muster Master General's Office.....		176	0 0
..... Military Account Office		3,660	8 2¼
..... Board of Works		507	8 6
Annuities granted by Acts 39 & 40 Geo. III. caps. 65 & 49..		2,944	12 10
Pensions formerly on the Civil List of Ireland.....		11,771	0 4
		£477,376 12 5½	

Every item of these charges ought to be examined, in order to ascertain the services performed, the duration of the payment, and the original authority by which these pensions and annuities were granted. It is impossible, without extending the work to a most inconvenient length, to do more than lay the charges before the public. The House of Commons has always been too lavish of the public money. Those who have imposed appear to have had little sympathy with those who have to bear the burden. The pensions and annuities paid to the Royal family, the Duke of Wellington, and others of that description, certainly differ most essentially from those charged upon the $4\frac{1}{2}$ per cent. Barbadoes duties,* or upon the civil list and consolidated fund. The pensions upon the $4\frac{1}{2}$ per cent. duties, and upon the civil list, are granted sometimes during the life and pleasure of the sovereign, or for the life of the pensioner; but these pensions and annuities are in most instances granted by acts of parliament, many of them for great national services, and are (as well as all patent offices) considered by the holders in the nature of freehold property, casting away as obsolete the constitutional doctrine of the resumption of grants.

The repeal of the statutes conferring pensions or annuities thus charged is seldom contemplated at the time of the grant, although parliament has the undoubted right to

* It ought to have been mentioned in our statement relative to the $4\frac{1}{2}$ per cent. Barbadoes sugar duties, that for nearly two centuries the sugar imported on account of those duties always paid the duty like any other sugar, and the amount was paid to the consolidated fund. In the year 1830, however, these duties being loaded with pensions beyond the produce, the government of that day, much to their discredit, acting under the opinion of the then attorney and solicitor-general, that the property of the crown paid no taxes, took upon themselves to remit the duty, by which means the pensions were paid in full. Why, this sugar duty was no more the actual property of the crown than the funded debt is in itself a tangible sum of money. For besides the pensions charged upon these duties, they were also made applicable, by parliament, to the repairs of the substantial establishments now existing in the Colonies, and also for retired allowances.

resume the grant, or make any subsequent alteration if required by any change of circumstances ; such for instance as the elevation of Prince Leopold to the throne of Belgium. We are quite aware that the fortunate possessors of grants of this nature, and of grants by letters patent, consider them permanent, making them matters of sale, purchase, and family settlements ; and we have little doubt that the pension of Prince Leopold (originally too extravagant, and now become most unconstitutional) has been vested in trustees for raising by sale or mortgage certain sums, which we fear have not been, and are not likely to be, of the least benefit to that country from whose honest labours this inordinate pension is so relentlessly permitted to be wrung even by a reformed House of Commons.

Wherever pensions or annuities are granted for actual services which have not been sufficiently remunerated during their performance, the people will always most cheerfully acquiesce in the grant. But many of these pensions are not founded upon any such claims. Lady Dorchester, for instance, has enjoyed 1000*l.* per annum for many years after the death of her husband, who was governor of Jamaica, with an ample salary, and probably an ample retiring allowance during his life. Why should Mrs. Carr, formerly the wife of Mr. Spencer Perceval, and all her children, be maintained by the people, in addition to a sinecure of 2700*l.* held by the son, as one of the tellers of the exchequer ? Is it sufficient reason, that, induced by motives of ambition, her former husband chose to quit his legal for political pursuits ? The same observation also applies to Stephen Rumbold Lushington, esq., who has had a most lucrative employment in the East Indies, himself and wife enjoying this pension, and having also a pension on the civil list. Equal objections may be raised to the charge for the family of the late Mr. Canning, who during the whole of his political life quartered himself upon the public purse, and it

will puzzle an honest committee of the House of Commons to discover *adequate* services for this large pension. But what are we to say to the two pensions of 3000*l.* per annum to I. Penn, esq., and of 1000*l.* to R. Penn, esq., the descendants of the founder of the state of Pennsylvania. These pensions are granted to those persons, *their heirs and descendants*, by 30 Geo. III. c. 46, in consideration of the meritorious services of Wm. Penn, and the loss his family have sustained in consequence of the unhappy dissensions in America. It is also provided by the act, that these annuities are to be *considered "as real property," issuing out of land in Middlesex*. Is there to be no termination to the extravagant pension granted to the late Mr. Burke?

It has been only of late years that the system of granting retiring pensions to the chief members of the government has been adopted. Formerly persons filling high and confidential offices in the state were content with the honours, patronage, and emoluments, annexed to their post; and if any case of hardship or misfortune created a claim in favour of any individual, it was submitted to the consideration of parliament, who were the best judges of the propriety of the claim, and who made all the necessary inquiries into the circumstances of the case. But this mode has ceased to satisfy the host of claimants perpetually changing from office to office, and accordingly an act was passed in the year 1817, (57 Geo. III. c. 65,) legalizing a system of allowances of a more extravagant and unjust nature than any in the statute book. It is entitled, "An act to enable his Majesty to recompense the services of persons who have held high and efficient offices;" and it enables the treasury, under the authority of the royal sign manual, to grant pensions of 3000*l.* per annum to the first lord of the treasury, the chancellor of the exchequer, and first lord of the admiralty, after a service of *two years*; not more than *six persons* to enjoy this pension at one time; but the King is

empowered to appoint a seventh person—pensions of 2000*l.* per annum may be granted in a similar manner to the secretary for Ireland and secretary at war, after five years service, but not more than three in the whole: 1500*l.* per annum to the joint-secretaries of the treasury, after five years service; and 1000*l.* per annum to the under-secretaries of state, clerk of ordnance, and second secretary of the admiralty, after ten years service. Any person having been in three different offices for eight years, to have the highest class of pension attached to any one of those offices. The pensions of this statute have been subsequently extended to other officers of state. If these places of honour and trust could readily find occupants up to the year 1817, without their possessors being quartered on the public purse for life, and thereby creating an addition to the burdens of the country, surely, in the present state of the finances, the House of Commons will consider seriously the propriety of continuing the provisions of this statute. So far from increasing the emoluments of these high officers, an act was passed in the year 1817, (57 Geo. III. c. 5,) enabling the lords of the treasury to accept a proportion of salary from persons holding offices and places, or other emoluments derived from the public, and desirous of contributing in aid of the public service. The example was first set by the Prince Regent and the Marquis Camden, but has not been followed to any extent. We feel great pleasure, however, in recording an exception in the person of John A. Murray, Esq., M.P. for Leith, who has voluntarily surrendered without compensation the valuable sinecure of clerk of the pipe in Scotland. This redounds to the honour of the man, as well as to his country. The reader will observe that this list of expenditure contains also two charges, 531*l.* for the officers of the Levant company, and 994*l.* for those of the African company, which charges ought to be paid out of the revenues surrendered to the crown at the time of the *abolition* of these companies.

The possessions which had belonged to them was at the same time surrendered to the crown, and the finance accounts ought to have contained some statement of these possessions as sources of revenue ; but we find no account whatever of receipt or expenditure beyond these two payments. The Levant company was abolished by statute 6 Geo. IV. c. 33, and the African company by 1 & 2 Geo. IV. c. 28. The consolidated fund is further charged with the payment of 3100*l.* per annum for “dragomans” attached to the embassy at the Porte, formerly paid by the Levant company. The charge of 5376*l.* for the lottery office, is another gross instance of the abuse of the compensation system. When in compliance with the public voice this immoral source of revenue was abolished, the abolition ought to have been entire, without burdening the people with the payment of salaries to those who now perform no public duty. The lottery acts were *annual*, and consequently the persons appointed must have known their appointments were not permanent, but dependent on the will of parliament.

The next charge upon the consolidated fund is for certain salaries and allowances set forth in the following account, amounting to 110,318*l.* 12*s.* 9*d.*

Salaries and Allowances paid out of the Consolidated Fund, in the Year ended 5th January 1833.

NAMES AND OFFICES.	Payments for One Year, to 5th Jan. 1833.		
	£.	s.	d.
GREAT BRITAIN.			
The Right Honourable Charles Manners Sutton, Speaker of the House of Commons.....	4,166	3	8
Francis Seymour Larpent, Esq., Chairman of the Board of Commissioners for Auditing Public Accounts.....	1,500	0	0
The Commissioners of ditto—.....	6,000	0	0
Salaries and Contingent Expenses in the Office of ditto	25,999	2	6
W. H. Roberts, Esq. Salaries of Exchequer Bill Office	650	0	0
George Pepler, Esq. Inspector of Tontine Certificates	300	0	0
Bank of England to pay Fees on passing Public Accounts	1,267	10	0

NAMES OF PERSONS.

Payments for
One Year, to
5th Jan. 1833.
£. s. d.

GREAT BRITAIN—*continued.*

To defray the Expense of the Additional Ecclesiastical Establishment in the West Indies	21,300	0	0
R. Brown, Esq. Clerk and Treasurer to the Metropolitan Commissioners of Lunacy, Expenses per Act 10 Geo. IV. c. 18	1,023	9	1
South Sea Company, to pay Fees on passing their Accounts three years, to 5th January 1831.....	265	14	8
W. H. Roberts, Esq. to make good the deficiency of the Exchequer Fee Fund	2,700	0	0
Earl Camden, to make good the deficiency of his Fees as one of the Tellers of the Exchequer, per Act 1 Will. IV. c. 25..	2,226	5	11
To defray the Expense of the Office of the Commissioners for the Issue of Exchequer Bills for the relief of persons who have sustained losses by the late Insurrections and Hurricanes in the West Indies, per Act 2 & 3 Will. IV. c. 125..	500	0	0
Sundry small Fees and Salaries formerly charged on the 7th Class of his late Majesty's Civil List.....	209	10	0
Salaries formerly charged on the Hereditary Revenues in Scotland.....	3,698	7	9
Dr. Somerville, Inspector of Anatomy, per Act 2 & 3 Will. IV. c. 75, from 1st August to 1st November 1832.....	0	0	0
Dr. Craigie ditto ditto	0	0	0
	£71,806	3	7

IRELAND.

The Salaries of 2 Inspectors General of Prisons.....	1,107	14	0
1 Inspector of the Four Courts Marshalsea. . .	260	15	8
1 Marshal..... ditto.....	900	0	0
3 Chaplains ditto	147	14	8
2 Medical Attendants, ditto.....	207	14	3
1 Medical Attendant at Smithfield Penitentiary	0	0	0
Dr. Trevor for his Attendance on Prisoners in the Jail of Kilmainham, and on board the Convict Hulks.....	400	0	0
Expenses of the Four Courts Marshalsea.....	1,653	19	6
Salaries and Contingent Expenses of the Civil and Military Audit Offices	5,976	19	0
Salary of the Secretary to the Board of Education, and the Contingent Expenses of the Board, per 53 Geo. III. c. 107....	777	17	6
Salary of the Record Branch of the Vice Treasurer's Office...	1,000	0	0
— Harbour Master at Kingstown	184	12	4
— Secretary to the Chancellor of the Exchequer in Ireland, and Officers of the late Irish Treasury.....	822	18	5
Compensation to Weighmasters of Butter for deficiency of Fees, per Act 10 Geo. IV. c. 41	4,368	16	0
Allowance to the President and Members of the Royal Irish Academy towards defraying the Expenses of their Establishment.....	46	5	4
Allowances to sundry Persons as set forth in Act 41 Geo. III. c. 32	4,842	10	0

NAMES OF PERSONS.	Payments for One Year, to 5th Jan. 1833.		
	£.	s.	d.
IRELAND— <i>continued</i> .			
The Commissioners for promotion of Public Works in Ireland, Salaries of their Clerks, and Incidental Expenses, pursuant to Act 1 & 2 Will. IV. c. 33, s. 8.....	3,000	0	0
Salaries and Allowances to sundry Persons formerly chargeable on the Civil List of Ireland, per 2 & 3 Will. IV. c. 116....	12,814	14	6
	<hr/> £110,318 12 9 <hr/>		

Of the eminent attainments, and dignified yet courteous demeanour of the Speaker of the House of Commons, in the discharge of his high office, the author has not language sufficiently powerful to express his deep admiration. With the exception of this well-earned salary, there is not another item in the account which does not require investigation. Of the charge of 2226*l.* 5*s.* 11*d.* to Earl Camden we shall have occasion to speak when we arrive at the consideration of certain other branches of the expenditure.

One of the most profuse charges upon the consolidated fund, is the charge of 40,927*l.* 3*s.* 7 $\frac{3}{4}$ *d.* for diplomatic salaries and pensions contained in the following account:—

*Salaries and Pensions paid out of the Consolidated Fund, in the
Year ended 5th January 1833, for the Diplomatic Service.*

SALARIES.	Payments in the Year to 5th January 1833.		
	£.	s.	d.
Petersburgh, Ambassador.....	3,000	0	0
Netherlands....ditto.....	2,200	0	0
Constantinople..ditto.....	875	0	0
Madrid, Envoy Extraordinary and Minister Plenipotentiary...	1,625	0	0
America.....ditto.....	625	0	0
Two Sicilies..... ditto.....	1,225	0	0
Sweden, Envoy Extraordinary	1,000	0	0
Denmark.....Ditto.....	1,000	0	0
Bavaria .....Ditto.....	1,000	0	0
Sardinia .....Ditto	1,025	0	0
Wurtemberg ..Ditto.....	575	0	0
Switzerland....Minister Plenipotentiary	562	10	0
Greece.....Ditto.....	550	0	0
France.....Secretary of Embassy and Acting Minister ...	653	0	0
Vienna.....Ditto.....	225	0	0

SALARIES.

Payments in
the Year to
5th Jan. 1833.

£. s. d.

America	Secretary of Legation and Charge d'Affaires..	501	10	0
Two Sicilies	Secretary of Legation	125	0	0
Sweden	Ditto	125	0	0
Denmark.....	Ditto.....	125	0	0
Sardinia	Ditto.....	125	0	0
Saxony	Ditto, and Charge d'Affaires.....	282	0	0
Frankfort.....	Secretary of Legation	100	0	0
Albania	Agent and Consul-general.....	250	0	0

 £18,049 0 0

PENSIONS TO LATE MINISTERS AT FOREIGN COURTS.

Lord St. Helens.....	1,028	0	0
Earl of Elgin.....	893	0	0
Sir Arthur Paget.....	893	0	0
Sir Robert Adair.....	514	0	0
Sir Gore Ouseley.....	893	0	0
Sir Robert Liston.....	514	0	0
Earl of Cathcart.....	893	0	0
Earl of Clancarty.....	893	0	0
Viscount Strangford.....	514	0	0
Lord Stuart de Rothesay.....	1,028	0	0
The Right Honourable Charles Arbuthnot.....	1,028	0	0
Lord Cowley.....	893	0	0
Anthony Merry, Esq.....	758	0	0
The Right Honourable John Hookham Frere.....	758	0	0
Lord Robert Fitzgerald.....	758	0	0
Sir Edward Thornton.....	893	0	0
Alexander Cockburn, Esq.....	758	0	0
Sir James Crawford.....	443	0	0
George Hammond, Esq.....	533	0	0
The Right Honourable William Wickham.....	533	0	0
Bartholomew Frere, Esq.....	533	0	0
Lionel Hervey, Esq.....	533	0	0
James Morier, Esq.....	488	0	0
Earl of Orford.....	353	0	0
George Jackson, Esq.....	252	8	7½
Frederick Spencer Smith, Esq.....	533	0	0
Henry Pierrepont, Esq.....	533	0	0
Thomas Walpole, Esq.....	353	0	0
Daniel Hailes, Esq.....	500	0	0
John Ph. Morier, Esq.....	758	0	0
Sir Brook Taylor.....	334	0	0
James Talbot, Esq.....	263	0	0
Fenick Hamilton, Esq.....	353	0	0
Andrew Snape Douglas, Esq.....	353	0	0
Francis Peter Werry, Esq.....	218	0	0
Petersburgh.... Secretary of Embassy.....	275	0	0

SALARIES.	Payments in the Year to 5th Jan. 1833.		
	£.	s.	d.
Earl of Morton.....	218	0	0
Sir Henry Willock	170	0	0
The Rev. Thomas Penrose	106	10	0
Charles Keene, Esq.....	53	5	0
John Falcon, Esq.....	109	0	0
Colin Alexander Mackenzie, Esq.....	443	0	0
	<hr/> £40,927 3 7 $\frac{1}{2}$ <hr/>		

Besides this amount, there is a sum of 16,570*l.* expended for outfit and equipage, with a large expenditure for special missions, &c., making together the sum of 75,546*l.* 3*s.* 7 $\frac{1}{2}$ *d.* Compare these diplomatic salaries, pensions, and allowances, with those granted by the United States of America, namely, ambassadors 9000 dollars, chargés d'affaires 4500 dollars, secretaries of legation 2000 dollars, each being allowed a year's salary only for outfit, and one quarter's salary on returning home, besides stationery, postage, and incidental expenses, a dollar being equal to about 4*s.* 6*d.* of our currency. Notwithstanding this difference in the diplomatic expenses between republican America and monarchical England, the affairs of the latter are by no means conducted with any overwhelming shrewdness, talent, or superiority.

The reader will observe that the accounts of diplomatic expenses (as well as others) are confined to sums stated to be actually paid out of the consolidated fund, and do not include very large sums mixed up with the accounts in the different departments of government, particularly the consular department, increased to a very great extent since the reciprocity treaties with the South American States, commonly called "Canning's new world." The whole expenses of the diplomatic and consular service, at home and abroad, political and commercial, are not, it is said, less than 200,000*l.* per annum; but the confused and intermixed

mode in which the public accounts are made up, renders it almost impossible to give a correct view of the actual expenditure of any particular branch of the public service, even after searching through huge and undigested masses of papers, and interminable rows of figures.

The sums paid to officers of the courts of justice were formerly defrayed by the civil list. Those charges amount to the sum of 324,093*l.* 0*s.* 7 $\frac{3}{4}$ *d.*, of which the following account comprises the several items:—

Sums paid to Officers of the Courts of Justice out of the Consolidated Fund, in the Year ended 5th January 1833.

NAMES AND OFFICES.	Payments for One Year, to 5th Jan. 1833.		
	£.	s.	d.
GREAT BRITAIN.			
Sir John Leach, Master of the Rolls	2,698	5	9
Sir L. Shadwell, Vice Chancellor	3,500	0	0
Lord Tenterden, Lord Chief Justice, Court of King's Bench	3,000	0	0
The Right Hon. Sir Thomas Denman .. ditto			
Sir W. E. Taunton, one of the Judges of ditto	5,000	0	0
Sir Joseph Littledale ditto ditto	3,375	0	0
Sir James Parke ditto ditto	4,500	0	0
Sir John Patterson ditto ditto	5,000	0	0
The Right Hon. Sir Nicholas Conyngham Tindal, Lord Chief Justice of the Court of Common Pleas.....	6,500	0	0
Sir J. A. Parke, one of the Judges of .. ditto	4,750	0	0
Sir S. Gaselee ditto ditto	4,750	0	0
Sir E. H. Alderson ditto ditto	5,000	0	0
Sir J. Bosanquet ditto ditto	4,500	0	0
Lord Lyndhurst, Lord Chief Baron of the Court of Exchequer	6,000	0	0
Sir John Bayley, one of the Barons of ditto	4,750	0	0
Sir W. Garrow ditto ditto	2,000	0	0
Sir John Gurney ditto ditto	2,500	0	0
Sir John Vaughan ditto ditto	4,750	0	0
Sir William Bolland ditto ditto	4,500	0	0
George Banks, Esq., Cursitor Baron of ditto	121	10	0
The Clerk of the Hanaper in the Court of Chancery	3,000	0	0
The Sheriffs of England and Wales.....	4,000	0	0
Expenses of the Eight Police Offices	67,151	0	0
Lieut.-Col. Charles Rowan, Commissioner of the Metropoli- tan Police, per Act 10 Geo. IV. c. 44	800	0	0

NAMES AND OFFICES.	Payments for One Year, to 5th Jan. 1833.		
	£.	s.	d.
GREAT BRITAIN— <i>continued</i> .			
Richard Mayne, Esq., Commissioner of the Metropolitan Police	800	0	0
John Lloyd, Esq., Compensation as late Prothonotary and Clerk of the Crown for the Counties of Chester and Flint, per Act 1 Will. IV. c. 70.	600	0	0
J. Morgan, Esq. ditto Montgomery ditto	600	0	0
Lord Ellenborough, Deficiency Fees, as Deputy Clerk, Pleas side, Court of King's Bench	169	16	1½
Charles Short, Esq. ditto Clerk of the Rules, ditto ..	912	15	7
Hon. Thomas Kenyon ditto Filacier Exigenter, Court of King's Bench	8,725	8	10¾
Samuel and John Platt ditto Joint Clerk of Papers, ditto	673	15	8
Henry Edgell, Esq. ditto Clerk of Errors in the Exchequer Chambers	3,387	14	0
E. Winslow ditto as one of the Cursitors of London and Middlesex	407	13	10
Richard Wilson ditto ditto	1,251	14	4
W. Villiers Surtees ditto ditto	1,251	14	4
Representatives of Hon. W. H. J. Scott ditto	1,251	14	4
W. W. Poole, Compensation as late Register and Marshal, North Wales Circuit	200	0	0
Samuel Farr ditto Clerk and Crier, Chester Circuit	130	0	0
Thomas Olwer ditto Clerk Indictments, ditto	100	0	0
R. O. Powell, late Chancellor, &c., South Wales, Compensation	300	0	0
S. Richards and others, Sworn Clerks in the Court of Exchequer, Compensation for loss of Fees	817	17	6
Thomas Adlington and others, Side Clerks in the Court of Exchequer, Compensation for loss of Fees	385	6	5
Thomas Chambre and others, Officers in the Court of King's Bench, Compensation for loss of Fees .....	....	
William Jones and others, Officers of the King's Bench Prison, Compensation for loss of Fees .....	....	
Richard Smith Appleyard and others, Cursitors, Compensation for loss of Fees .....	....	
J. Bicknell, Esq., Compensation as late Register for the County of Carmarthen, &c. ....	....	
<hr/>			
	£179,611	6	9¼

IRELAND.

The Right Hon. Lord Plunkett, Lord Chancellor	6,134	16	7
Sir William M'Mahon, Bart., Master of the Rolls	3,969	4	8
Three Masters in Ordinary, Court of Chancery, Salaries and Compensations	9,032	9	8

NAMES AND OFFICES.

Payments for
One Year, to
5th Jan. 1833.

IRELAND—*continued.*

£. s. d.

One Master in Ordinary, Court of Chancery, Salary	2,662	11	4
Two Examiners in Chief ditto Salaries and Compensations	1,107	14	8
Accountant-General and Three Clerks Salaries ...	1,181	11	4
John Brennan, Esq., one of the Six Clerks, Compensation, one year to 2nd Nov. 1831	1,025	2	11
The Clerk of the Crown and Hanaper and his Deputy	475	1	0
W. E. Porter, Esq., Clerk of Recognizances, Compensation for one year to 2nd Nov. 1831	103	4	9
Right Hon. Charles K. Bushe, Chief Justice, Court of King's Bench	4,061	15	2
Richard Jebb, Esq. 2nd Justice ditto	3,210	3	1
Charles Burton, Esq. 3rd ditto ditto	3,191	9	7
Thomas B. Vandeleur, Esq. 4th ditto ditto	3,191	9	7
Salaries to the Officers and Clerks, and Contingent Expenses	12,126	14	11
Right Hon. Henry Joy, Chief Baron, Court of Exchequer ..	3,879	18	8
Sir William Smith, Bart. 2nd Baron ditto	3,191	9	7
Richard Pennefather, Esq. 3rd ditto ditto	3,191	9	7
J. L. Foster, Esq. 4th ditto ditto	3,191	9	7
Anthony R. Blake, Esq., Chief Remembrancer, ditto	2,769	4	8
Salaries to the Officers and Clerks, and Contingent Expenses	14,961	11	11
Right Hon. John Doherty, Chief Justice, Court of Common Pleas	3,879	18	8
Arthur Moore, Esq. 2nd Justice ditto	3,837	12	8
William Johnson, Esq. 3rd ditto ditto	3,191	9	7
Robert Torrens, Esq. 4th ditto ditto	3,191	9	7
Salaries to the Officers and Clerks and Contingent Expenses	9,888	0	7½
Two Taxing Officers in Common Law Business, and their Clerk	2,415	8	0
Twelve Registers to the Judges	5,192	7	4
Lodging Money for the Judges at Assizes	1,224	7	4
Thirty-two Assistant-Barristers of Counties	12,165	7	7
Right Hon. John Radcliffe, Judge of the Prerogative Court	3,000	0	0
Edward Tierney, Esq., Clerk of the Court of Error	276	18	0
William Wynne, Esq., Commissioner of Appeals	738	9	4
Arthur Burdett, Esq. ditto	738	9	4
Mark Hare, Esq. ditto	738	9	4
Peter Burrowes, Esq., Commissioner for Relief of Insolvent Debtors	1,846	3	4
John Lloyd, Esq. ditto	1,846	3	4
Salaries to the Clerks, Incidents and Travelling Expenses of the Judges of the Court.....	4,479	4	5
Justice Jebb, attending Special Commissions of Counties, and an Adjournment of the Commission at Clare, from 29th May to 29th June 1831.....	1,000	0	0
Justice Moore ditto ditto ditto	1,000	0	0

NAMES AND OFFICES.	Payments for One Year, to 5th Jan. 1833.		
	£.	s.	d.
IRELAND— <i>continued</i> .			
Ditto, attending the Adjourned Assize, County Clare, in Spring 1832.....	184	12	4
Right Hon. C. K. Bushe, Chief Justice, King's Bench, attending a Special Commission for the Queen's County, in May 1832	369	4	7
Baron Sir William Smith, the like, same time	369	4	7
Sir Henry Meredith, Bart., Judge of the Court of Admiralty	250	0	0
The Chancellor of the Exchequer, in lieu of Fees as Sealer of Writs in the Court of Exchequer, half-year to 5th July 1832 .....	....	
	<hr/> £324,093 0 7½ <hr/>		

The salary of the judge of the admiralty court does not appear to be included in these statements. The annual salary is now 2500*l.* In 1792 it was only 400*l.*, being augmented in 1794 to 800*l.*, and in 1798 to the present amount. These augmentations took place in consequence of the additional labour required in the time of war. When peace and a metallic currency arrived, this salary, and all others similarly circumstanced, ought, therefore, to have been restored to something like the amount paid in 1792. The expenses of holding the admiralty sessions are said to be most extravagant, and deserve serious investigation.

As the salaries of the judges may, perhaps, come under the consideration of the House of Commons, the following return fully explains the subject:—

Salaries paid to the Judges of the Superior Courts at Westminster, in the Year 1792, showing the Augmentation thereof at any subsequent periods, and the time when, and the Amount thereof.

1792 :—

Chief Justice in Court of King's Bench.....	£ 4,000	per annum.
Three Puisne Judges in ditto.....	each 2,400	....
Chief Justice in Court of Common Pleas.....	3,500	....
Three Puisne Judges in ditto.....	each 2,400	....
Chief Baron in Court of Exchequer	3,500	....
Three Barons in ditto (not including Fees), each..	2,400	....

1799 :—

By the Act 39 Geo. III. cap. 110, the Salaries of each of the Puisne Judges in the Courts of King's Bench, Common Pleas, and Exchequer, were augmented from 2,400*l.* to 3,000*l.* per annum each, inclusive of Fees, relating to which the Exchequer has no documents. By the same Act, the Salary of the Chief Baron of the Exchequer was increased from 3,500*l.* to 4,000*l.* per annum.

1809 :—

By the Act 49 Geo. III. cap. 127, that part of the Act 39 Geo. III. was repealed which related to the Augmentation of the Salaries of the Chief Baron in the Court of Exchequer, of the Puisne Judges in the Courts of King's Bench and Common Pleas, and of the Barons of the Exchequer, and their Salaries (inclusive of Fees) were fixed as follows: viz.

Chief Baron in the Court of Exchequer	.....	£5,000	per annum.
Three Puisne Judges in the Court of King's Bench each	4,000	..	
Three ditto Common Pleas	.....	4,000	..
Three Barons Exchequer	.....	4,000	..

1825 :—

By the Act 6 Geo. IV. cap. 82, the Salary of the Lord Chief Justice in the Court of King's Bench was fixed at 10,000*l.* per annum.

By the same Act, cap. 83, the Salary of the Lord Chief Justice in the Court of Common Pleas was fixed at 8000*l.* per annum.

By the same Act, c. 84, so much of the Act 49 Geo. III. c. 127 as relates to the Salaries of the Chief Baron of Exchequer and of the Puisne Judges and Barons was repealed, and the Salaries fixed as follows: viz.

Chief Baron in the Court of Exchequer	.....	£7,000	per annum.
Each of the Puisne Judges and Barons	.....	5,500	..

1830 :—

By the Act 1 Will. IV. c. 70, *another* Puisne Judge was added to *each* of the Superior Courts, at a Salary of 5000*l.* per annum.

1832 :—

By Act 2 & 3 Will. IV. c. 116, it was provided that such of the Puisne Judges as were appointed before 16th November 1828 should receive a Salary of 5500*l.* per annum each, and such as were appointed after that time a Salary of 5000*l.* per annum each.

At 5th January 1833, there were Five Puisne Judges at 5500*l.* per annum each, and Seven at 5000*l.* per annum each.

Amount of Retired Allowances paid to the Judges of the Superior Courts at Westminster, in the Year 1792 ; showing the Augmentation thereof at any subsequent periods, and the time when, and the Amount thereof.

1792, the Retired Allowances paid were as follow :—

To the Chief Justice of the Court of Common Pleas £2,400 per annum.
To the Chief Baron of the Court of Exchequer 2,000 ..

1799 :—

By an Act 39 Geo. III. c. 110, Retired Allowances were granted to the Judges undermentioned ; viz.

To the Chief Justice of the Court of King's Bench .. £3,000 per annum.
To each of the Puisne Judges of the same Court .. 2,000 ..
To the Chief Justice of the Court of Common Pleas .. 2,500 ..
To each of the Puisne Judges of the same Court .. 2,000 ..
To the Chief Baron of the Court of Exchequer 2,500 ..
To each of the Barons of the same Court 2,000 ..

No such Annuity or Retired Allowance to be valid, unless such Chief Justice, Chief Baron, Justice or Baron respectively, shall have continued in one or more of the above-mentioned Offices for Fifteen Years, or shall be afflicted with some permanent infirmity, disabling him from the due execution of his Office.

1813 :—

By an Act 53 Geo. III. c. 153, the Retired Allowances to the Judges were augmented in the manner following :—

	Augmentation.	Total Retired Allowance.
To the Chief Justice of the Court of King's Bench	£800	£3,800
To the Chief Justice of the Court of Common Pleas	800	3,300
To the Chief Baron of the Court of Exchequer	800	3,300
To each of the Puisne Judges	600	2,600
To each of the Barons of the Court of Exchequer	600	2,600

1825 :—

By an Act 6 Geo. IV. c. 82, the Retired Allowance of the Chief Justice of the King's Bench was increased by the sum of 200*l.*, making his total Retired Allowance 4000*l.* per annum.

By the same Act, c. 83, the Retired Allowance to the Chief Justice of the Court Common Pleas was increased in the manner following :—

Augmentation.	Total Retired Allowances.
£450 0 0	£3,750 0 0

By the same Act, c. 84, an addition was made to the Retired Allowances of the undermentioned Judges, in the manner following:—

	Augmentation.	Total Retired Allowance.
To the Chief Baron of the Court of Exchequer	£450	£3,750
To each of the Puisne Judges	900	3,500
To each of the Barons of the Ex- chequer	900	3,500

Salaries paid to the Judges in the Courts of Equity at Westminster, in the Year 1792, showing the Augmentations thereof at any subsequent periods, and the time when, and the Amount thereof.

1792 :—

The Salary of the Lord Chancellor in 1792 was 5000*l.* per annum, but the Salary formed only a small part of the Lord Chancellor's receipts, which, until the 2 & 3 Will. IV. c. 122, arose principally from Fees, and amounted to 14,706*l.* 5*s.* 11*d.* from the 1st January 1831 to the 1st January 1832, as appears by the Return made by the present Lord Chancellor to the House of Commons, and ordered to be printed on the 16th August 1832. By the above Act, the Lord Chancellor's Salary is fixed at 14,000*l.* a year. The Salary continued the same from 1792 to 1832.

1799 :—

By the Act 39 Geo. III. c. 110, the Salary of the Master of the Rolls was fixed at 4000*l.* per annum, inclusive of Fees.

1823 :—

By the Act 6 Geo. IV. c. 84, so much of the Act 39 Geo. III. c. 110 was repealed as related to the Augmentation of the Salary to the Master of the Rolls, which was then fixed at 7000*l.* per annum, inclusive of Fees.

By the same Act, a Salary of 8000*l.* per annum was granted to the Vice-Chancellor, of which 1000*l.* per annum only was paid at the Exchequer.

1832 :—

By the Act 2 & 3 Will. IV. c. 116, the Salary of 6000*l.* per annum was paid to the Vice-Chancellor from the Exchequer.

Amount of Retired Allowances paid to the Judges in the Courts of Equity in the Year 1792, showing the Augmentation thereof at any subsequent periods, and the time when, and the Amounts thereof.

1792:—

In 1792 no Retired Allowance was paid to either of the Judges in the Courts of Equity; but in the year 1783 an Annuity of £2680 had been granted to the Lord Chancellor upon his retirement, by Letters Patent, dated 5th March 1783.

1799:—

By 39 Geo. III. c. 110, power is given to his Majesty to grant, by Letters Patent, a Retired Allowance to the Lord Chancellor of £4000 per Annum.

1832:—

By 2 & 3 Will. IV., power is given to his Majesty to grant, as aforesaid, a Retired Allowance to the Lord Chancellor of £5000 per Annum; but, by the same Act, the Offices in the gift of the Lord Chancellor, mentioned in the Schedule thereto annexed, and then held by the undermentioned persons, and producing the undermentioned annual sums, amounting in the whole to £17,180 15s. 5d., were abolished. These offices were almost altogether sinecures; and the holders thereof, except one whose office amounts to £130 per annum, were either members of the families of different Lord Chancellors, by whom they had respectively been appointed, or the immediate dependants of such Lord Chancellors.

1799:—

By the aforesaid Act of 39 Geo. III. c. 110, the sum of £2500 per Annum was granted to the Master of the Rolls on his retirement; but such Retired Allowance only to be rated when he had continued in office for fifteen years, or shall be afflicted with some permanent infirmity, disabling him from the due execution of his office.

1813:—

By the Act 53 Geo. III. c. 153, an additional Retired Allowance of £800 per Annum was granted to the Master of the Rolls, making his total Retired Allowance £3300 per Annum.

1825:—

By the Act 6 Geo. IV. c. 84, an Annuity of £3750 was granted to the Vice-Chancellor on his retirement, but such grant not to be valid unless he had continued in office for fifteen years, or shall be afflicted with some permanent infirmity, disabling him from the due execution of his office.

By the same Act and same Chapter, the sum of £450 per Annum was granted in addition to the Retired Allowance of the Master of the Rolls, making his total Retired Allowance £3750 per Annum.

The Salary and Emoluments of the Master of the Rolls, and of his Secretaries, for the last three years ; distinguishing how much comes from Salary, and how much from other sources.

SIR JOHN LEACH, Master of the Rolls.

The Master of the Rolls, by virtue of the Statute 6 Geo. IV. is entitled to a clear Income of 7000*l.* a year. This Income is derived partly from various sources, most of which necessarily vary in their annual amounts, and produce together about 4000*l.* a year ; and the Residue of the 7000*l.* a year is made up by payments from the Consolidated Fund, upon accounts which are signed and transmitted half-yearly by the Master of the Rolls to the Lords Commissioners of His Majesty's Treasury.

The various sources from which the Income of about 4000*l.* is derived, are as follow :—

From the Rents of the Rolls Estate, about 2000*l.*

From the Clerk of the Hanaper, by virtue of the Statute 23 Geo. II. c. 25, after deducting Land-tax, 1*s.* 6*d.* duty, and Clerks' fees, 866*l.* 16*s.* 6*d.*

From Dividends on 4,081*l.* 4*s.* 4*d.* three per cent Consols, standing in the name of the Accountant General of the Court of Chancery, to the account of the Rolls Estate, 122*l.* 8*s.* 8*d.*

From the Registrars of the Court of Chancery, for Fees on Decrees and Dismissions, about 210*l.*

From Sundry small Fees received by the Clerks of Enrolment, Clerks of the Petty Bag, Clerk of the Hanaper, &c., about 250*l.*

The Master of the Rolls has, during the last three years, received in the whole, from the various sources aforesaid, and from the Consolidated Fund, the annual sum of 7000*l.*, and nothing further from any other source whatever.

The Master of the Rolls sends herewith the Returns he has received from his Secretaries.

THOMAS LEACH, Esq., Chief Secretary to the Master of the Rolls.

MR. LEACH having been appointed to his office on the 1st August 1831, is only able to make a Return from that period.

For the year commencing on the 1st August 1831 and ending on the 31st July 1832, Mr. Leach received the sum of 1867*l.* 3*s.*

From the 1st August 1832 to the 30th June 1833, being a period of eleven months, Mr. Leach received the sum of 1753*l.* 16*s.*

The above Income is derived wholly from Fees, received according to the Report and recommendation of the Commissioners appointed by a Commission

under the Great Seal, bearing date the 9th February 1815, for the purpose of examining what Regulations were fit to be established respecting the Duties, Salaries, and Emoluments of the several Officers, Clerks, and Ministers of Justice, of and within the Court of Chancery, and other the Courts in the said Commission mentioned. Mr. Leach receives no salary, perquisites, or other emoluments whatever, in respect of his office.

JAMES ARCHIBALD MURRAY, Under Secretary, Secretary of Causes, and Secretary of Decrees and Injunctions, to the Master of the Rolls.

Mr. MURRAY has received the following Sums for the last three years :—

From the 1st July 1830 to the 30th June 1831, the sum of 877*l.* 3*s.*

From the 1st July 1831 to the 30th June 1832, the sum of 844*l.* 12*s.*

From the 1st July 1832 to the 30th June 1833, the sum of 800*l.* 19*s.* 6*d.*

The above Income is derived wholly from Fees, received according to the Report and recommendation of the Commissioners appointed by a Commission under the Great Seal, bearing date the 9th day of February 1815, for the purpose of examining what Regulations were fit to be established respecting the Duties, Salaries, and Emoluments of the several Officers, Clerks, and Ministers of Justice, of and within the Court of Chancery, and other the Courts in the said Commission mentioned. Mr. Murray receives no salary or other emolument whatever in respect of his offices. The Secretaryship of Decrees and Injunctions is almost nominal, the Fees not averaging more than 5*l.* per annum.

17 July, 1833.

Salaries paid to the Judges of the Superior Courts in Ireland, in the Year 1792; showing the Augmentation thereof at any subsequent Period, the Time when, and the Amount thereof; as also the Amount of the Retired Allowances at the same Period.

SALARIES in 1792.		Augmentation commencing 25th March 1796, 36 Geo. III. c. 26.	Augmentation commencing 24th June 1809, 50 Geo. III. c. 31.	Augmentation commencing 15th June 1821, 1 & 2 Geo. IV. c. 53, in lieu of Fees.	TOTAL SALARIES. At 5th April 1832, Gross.		Total SALARIES, per 2 & 3 Will. IV. c. 116, commencing 5th April 1832; British Currency, Net.	
£.	s. d.	£.	£.	£.	£.	s. d.	£.	s. d.
2,300	0 0	1,700	Nil.	1,500	5,300	0 0	5,076	18 5½
1,241	15 1	1,300	650	850	4,041	15 1	3,730	17 0
1,200	0 0	1,300	650	850	4,000	0 0	3,692	6 2
1,200	0 0	1,300	650	850	4,000	0 0	3,692	6 2
COMMON PLEAS.								
1,700	0 0	1,800	Nil.	1,500	5,000	0 0	4,615	7 8¼
1,200	0 0	1,300	650	850	4,000	0 0	3,692	6 2
1,200	0 0	1,300	650	850	4,000	0 0	3,692	6 2
1,200	0 0	1,300	650	850	4,000	0 0	3,692	6 2
EXCHEQUER.								
1,700	0 0	1,800	Nil.	1,500	5,000	0 0	4,615	7 8¼
1,200	0 0	1,300	650	850	4,000	0 0	3,692	6 2
1,200	0 0	1,300	650	850	4,000	0 0	3,692	6 2
1,200	0 0	1,300	650	850	4,000	0 0	3,692	6 2

Net Present Salary, per 2 & 3 Will. IV. c. 116, commencing 5th April 1832.	£.	s.	d.
	8,000	0	0

Salary in 1792..Irish Currency, £4,000 British, £3,692 6 1½	£10,833	6	8	£10,000	0	0
Augmentation, from 25th March 1802 } 6,833 6 8.....6,307 13 10½						

Lord Chancellor	£10,833	6	8	£10,000	0	0
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Amount of the Retired Allowances to the Judges of the Superior Courts, from 1792; showing the Augmentation thereof at any subsequent Period, the Time when, and the Amount thereof.

SUPERIOR COURTS.	RETIRED ALLOWANCES :			TOTAL, Irish Currency.	TOTAL, British Currency.
	Per Irish Act 40 Geo. III. c. 69.	Per Act 54 Geo. III. c. 95.	£.		
CHANCERY.	£.		£.	£.	£. s. d.
Lord Chancellor	4,000	.. ..	.. ..	4,000	3,692 6 4
KING'S BENCH.					
Chief Justice	3,000	800	800	3,800	3,507 13 10
Three Puisne Judges, each	2,000	600	600	2,600	2,400 0 0
COMMON PLEAS.					
Chief Justice	2,700	600	600	3,300	3,046 3 1
Three Puisne Judges, each	2,000	600	600	2,600	2,400 0 0
EXCHEQUER.					
Chief Barons	2,700	600	600	3,300	3,046 3 1
Three Puisne Barons	2,000	600	600	2,600	2,400 0 0

Note—Prior to 1800 there does not appear to have been any fixed Scale of Retired Allowances; but in one instance, that of Robert Boyd, Esq., Second Justice of the Court of King's Bench, who retired in the year 1798, a provision was made of 1600*l.* per annum, per Act of 38 Geo. III. c. 66.

His Majesty's venerable and learned judges are certainly not the most overpaid of the King's public functionaries. They surrender, upon their appointment, a lucrative profession. They incur not only the unavoidable expenses of circuits, and the maintenance of an elevated position in society, but their time is so completely occupied that no interval is left for ordinary attention to the welfare of their families, or their own private affairs. In their hands are placed the lives, liberties, and properties of all his majesty's subjects, and the responsibility thus occasioned, involves much both of mental and personal fatigue and anxiety. If their remunerations and services are compared with those of the sinecurist and pensioner, or indeed of any public servant of the crown, the result will, we think, lead to no complaint on the part of the people of the sums annually paid to these efficient public servants. If, indeed, the whole fiscal establishment of the country should come into review, and should lead to such a reduction of taxation as would have the effect of reducing the expenses of living, by carrying us back to the period of 1792, then indeed the salaries of the judges, in common with those of other public functionaries, would necessarily come under consideration; but while a revenue is collected of more than fifty-four millions, let us not raise a cry against the rewards paid to those who do hard and severe labour, and pass unnoticed the immense sums lavished upon the drones of the hive.

The next charge upon the consolidated fund is the sum of 14,760*l.* 15*s.* 3*d.* for the expenses of the national Mint, whereof the sum of 736*l.* is paid as a sinecure to some person or other who represents his majesty's mint in Scotland, where no coinage has taken place for centuries. This office is, however, abolished prospectively. The retention of the salaries and officers of the Scotch mint, was one amongst the innumerable jobs which took place at the

union of England and Scotland. Several acts of parliament have reduced the expense and abolished many of the offices of the mint, and the reformed House of Commons will, it is hoped, complete these beneficial measures. But why, it may be asked, should the nation be burdened with any payment on account of the mint? In every other country in Europe the prerogative of coining money is attended with some emolument to the sovereign; but in this kingdom the public is not only at the sole expense of the manufacture and receives no reimbursement for the charges incurred, but actually pays the sum of 736*l.* out of the taxes for expenses where there is no mint in existence. The mint, said Mr. Burke, is a manufacture, and it is nothing else, and ought to be undertaken upon the principles of a manufacture, that is, for the best and cheapest execution by a contract upon proper securities and under proper regulations. By a recent regulation, which allows bullion to be exchanged at the mint for sovereigns without waiting as formerly for its conversion into coin, a large expense may be incurred by the public, since it is likely this plan will induce the importers of bullion to convert the whole into coin, and which coin will be exported and melted whenever it can be done so to a profit. So that there will be going on a constant coining and receiving of the same gold according to the fluctuations in the trade of exporting and importing gold, and consequently a great loss occasioned by the expense of coinage; and in addition to this, at any unfavourable state of the exchanges raising the value of gold to more than 3*l.* 17*s.* 10½*d.* per oz., the facilities thus afforded may produce very serious consequences. The propriety of returning to the old plan of giving a higher value to coin than to bullion, not by a seignorage, but by delay in coining the bullion deposited at the mint, is a subject worth serious consideration as the means of securing a sufficient supply of coin at the lowest charge to the public.

The fee paid to the master of the mint for coinage of money, for gold per pound weight, was 6s. 6d., and for silver per pound weight 1s. 4d. This officer gives security, it is said, to the amount of 20,000*l.*, and takes an oath to perform the conditions of the several charters and letters patent granted by Edward I., Edward II., and other monarchs, and confirmed by James I. The salary of the master was reduced by statute 1 & 2 Will. IV. c. 10, from 3000*l.* to 2000*l.*, in conformity with the recommendation of a finance committee. The present master and worker of the mint is Lord Auckland, who also holds the situations of president of the board of trade, auditor of the exchequer, commissioner and auditor of Greenwich hospital, and enjoys pensions upon the civil list and the $4\frac{1}{2}$ per cent. Barbadoes duties. The other officers of the mint in England and Scotland were and still are regulated by statute passed 57 Geo. III. c. 67. There was a gold coinage in the year 1832 for the bank of England, amounting to 3,724,357*l.* 9s., and for the bank of Ireland to 12,708*l.* 0s. 3d., but not any for private persons. The sums received for those coinages do not appear separately in the finance accounts, but may be included in the receipt of fees in general. The public ought to be relieved from this most unnecessary burden. By the consolidated fund act 27 Geo. III. c. 13, it is provided that the treasury may order a sum, *not exceeding* 15,000*l.* in any one year, to be issued out of that fund for the expenses of the mint; and looking at the finance statement, any one would suppose the sum of 14,760*l.* 15s. 3d. was the *whole* cost of the mint; but on a more careful investigation into the other classes of expenditure, we find the sum of 8000*l.* charged for mint *prosecutions*, and for *law charges* 15,000*l.*, in addition to a sum of 38,000*l.* for the expenses of gold and silver coinage, making the whole charge for the mint in one year 75,760*l.* 15s. 3d., though the consolidated fund act only authorizes the issue of a sum *not exceeding* 15,000*l.* in any

one year. The mode of conducting the mint prosecutions is not only most expensive, but also, in other respects, most objectionable. By statute 2 Will. IV. c. 34, all laws relative to offences against the coinage are consolidated. The principal purposes of this act are, first, to consolidate offences; secondly, to reduce those offences to degrees below treason; thirdly, to abolish the punishment of death for any of those offences; and fourthly, to facilitate the conviction of offenders, by amending the law as it previously existed.

When Mr. Pitt established the consolidated fund, he neglected none of those national interests which contributed to encourage domestic industry, as well as moral habits. At that time machinery and paper money had not overwhelmed and destroyed rural manufacture. In order to encourage the latter, a clause was inserted in the act whereby 6335*l.* 15*s.* was directed to be annually set apart at the exchequer, *out of the duties of Customs* thereby imposed, as a fund for the encouragement of raising and dressing hemp and flax in the kingdom, and to be applied as directed by 10 Geo. III. c. 40, 21 Geo. III. c. 58, 26 Geo. III. c. 45. In the financial statement we find the following charge upon the consolidated fund in relation to this provision:—“By bounties paid to Alexander Maclean, esq., for the encouragement of the growth of hemp and flax in Scotland, per act 27 Geo. III. c. 13, s. 65, 2956*l.* 13*s.* 8*d.*” Now, the duties of customs imposed by this act have been several times repealed, and new ones granted; and, lastly, by 3 & 4 Will. IV. c. 56. But there does not appear in this act, or any of the other acts, any reservation in favour of this bounty as to 21 Geo. III. and 27 Geo. III., both these acts having expired (see section 15 of the former, and section 13 of the latter act); and it should therefore seem that these bounties are not now payable. But, at any rate, admitting, for the sake of argument, that the fund is still in existence, we should

be glad to know what has become of the remainder of the sum of 6335*l.* 15*s.* directed to be set apart by 27 Geo. III. c. 13 ; but should no such fund exist, by what authority has this sum of 2956*l.* 13*s.* 8*d.* been paid out of the taxes ? It is, however, some consolation to know there is a prospect of this job being annihilated.

The next charge upon the consolidated fund is for miscellaneous services, to the several items of which we wish to draw the attention of our readers. Every item teems with reasons for minute investigation.

There have been some millions of money spent in the attempt to abolish the slave trade, without any other beneficial effect than giving employment and encouragement to the British navy. Large sums are paid to commanders and crews of ships, at the rate of 5*l.* per head for each captured slave. This trade is still carried on by France, Spain, and Portugal, notwithstanding existing treaties between the United Kingdom and those countries. If, however, a British ship falls in with a Spanish or Portuguese ship north of the line, no capture can take place. Unless the numberless tribes of Africa can be civilized, and their feuds and quarrels abated, the capture of vanquished combatants must take place ; and those captives would be slaughtered was it not found more advantageous to the victors to sell into captivity, or give them in exchange for such goods as are produced by vessels coasting on their shores, and running up their rivers. If these poor half-human beings could have their choice, they would prefer the destination to the colonies, where they would be well fed and well clothed, to the pestilential climes of Sierra Leone and Fernando Po, and the people of this country relieved from the enormous expenses of keeping up these settlements for the purpose of enriching the Macauleys, *et id genus omne* of soi-disant philanthropists. The mode adopted for carrying on this traffic renders almost impossible its total abolition. The Spanish and Portuguese

traders run a fleet of eight or ten vessels up the interior rivers, and having obtained their cargo run out *altogether*. Our cruisers cannot capture the whole, and therefore the dealers can afford to lose one or two vessels out of the whole number.

The reader will not fail to note a charge of 21,000*l.*, included in this account, for secret-service money, and that a similar charge for special service, amounting to 23,000*l.*, forms the fifth class of the king's civil list.

The charges for the several items contained as miscellaneous services amount to the sum of 367,864*l.* 16*s.* 4½*d.*, of which the following are the particulars:—

Miscellaneous Services paid out of the Consolidated Fund, in the year ended 5th January 1833.

DESCRIPTION OF PAYMENT.	Payments for One Year to 5th January 1833.		
	£.	s.	d.
To pay Interest and Sinking Fund on Russian Loan raised in Holland, per Acts 55 Geo. III. c. 115, and 2 & 3 Will. IV. c. 81	109,893	12	9
South Sea Company, Deficiency of Profits	10,174	18	1
S. Baker, et al. Annuity for building Barracks in the Regent's Park	5,400	0	0
The Trustees for purchasing an Estate for the Duke of Wellington, in full of 400,000 <i>l.</i> , authorized to be advanced out of the Consolidated Fund, per Act 54 Geo. III. c. 61, on relinquishing the sum of 4889 <i>l.</i> 19 <i>s.</i> per annum, being the remainder of the Annuity 13,000 <i>l.</i> granted to him by the above-mentioned Act	150,460	0	0
The Mayor and Corporation of Liverpool, in part of 125,000 <i>l.</i> authorized to be advanced out of the Consolidated Fund, for the erection of Revenue Buildings, per Act 2 Will. IV. c. 14	25,000	0	0
By Payments to the undermentioned Persons for Bounty on Slaves:—			
Commodore John Hayes, His Majesty's Ship Dryad	5,162	10	0
Captain W. F. Owen ditto Eden	20	0	0
James Colquhoun, Esq., Agent for the Owner of the Slave Fanny Ford	50	0	0
Major-general Lewis Grant, Governor Trinidad	142	10	0
Lieutenant Thomas Taplin, His Majesty's Schooner Pickle ..	782	10	0

DESCRIPTION OF PAYMENT.	Payments for One Year to 5th January 1833.		
	£.	s.	d.
J. B. Phipps, Comptroller Customs, Berbice	30	0	0
N. Daly ditto Montserrat	22	10	0
R. Y. Butler, Waiter and Searcher Customs, Dominica	35	0	0
Lieutenant E. H. Butterfield, His Majesty's Sloop Brisk	1,455	0	0
Captain S. Arabin ditto Ship North Star..	50	0	0
Captain Sir F. A. Collier .. ditto .. Sabille	7,420	0	0
Wm. Fox, Waiter and Searcher Customs, Nassau	3	15	0
County Infirmaries, per Irish Act 5 Geo. III. c. 20	3,092	6	7
Secret Service .. ditto 33 ditto 34	21,000	0	0
Transportation of Felons 30 ditto 32	8,306	4	0½
Forming Tables of Parishes, and ascertaining their Boundaries, per Act 6 Geo. IV. c. 99	7,000	0	0
The Commissioners of Public Works for constructing Roads, Harbours, Piers, &c., per 1 & 2 Will. IV. c. 33, s. 62	718	18	0
Compensations to Deputy Barristers, for registering Voters, pursuant to 2 & 3 Will. IV. c. 83	11,665	1	11
	<hr/> £367,864 16 4½		

The following sums are also due, but not yet paid :—

H. W. Snow, Esq., Comptroller Customs, Tortola	35	0	0
J. W. Nicolay, Esq., Waiter and Searcher Customs, St. Chris- topher	5	0	0
Abraham Lercin, Esq., Collector Customs, Cape of Good Hope	37	10	0
Major-general Charles Maxwell, Governor St. Christopher ..	67	10	0
Lieutenant William Warren, of His Majesty's Ship Speedwell	4,912	10	0
Captain R. Meredith ditto .. Pelorus..	2,260	0	0

To all these sums the attention of the reader is seriously invited. The payment of the Russian-Dutch loan, as a quietus to the autocrat of Russia, has already been discussed and carried in the reformed parliament, with a result by no means in accordance with the sentiments and wishes of the people. There remains still a large sum due upon this treaty, which, from the altered state of Holland and Belgium, ought not to be paid by this country, although it seems determined that, like or not like, it is still to be wrung to its uttermost farthing from the hard earnings of the patient and enduring people of England.

An Account, made up to 31st December 1832, of the Sums which have been paid and applied within the year 1832, by virtue of an Act 55 Geo. III. c. 115, intituled "An Act for carrying into effect a Convention between his Majesty and the King of the Netherlands, and the Emperor of all the Russias, for paying and satisfying the Interest on the part of the Loan therein agreed to be borne by his Majesty, on all or any of the Securities therein mentioned, and towards paying and satisfying the Principal thereof (in case the Principal of any of the said Securities shall have been paid), and also for paying the Expenses of carrying the said Act into execution, and the Sinking Fund for the extinction of the same."

Date. 1832.	Dr.	Interest in Florins.	Total Florins.
January .. 1...	To Balance remaining due on this day..	.. ..	21,000,000
June.... 30...	To Half a Year's Interest on 250,000 Florins, the amount of Sinking Fund paid 14th August 1832	6,250	
December 31...	To One Year's Interest to this date on 20,750,000 Florins remaining due after payment of 250,000 Florins Sinking Fund on the 14th August 1832	1,037,500	
		<hr/>	<hr/>
		1,043,750	21,000,000
		<hr/>	<hr/>

Cr.

August.. 14...	By amount of Remittance to Messrs. Hope & Co. of Amsterdam, Agents to the Russian Government, of One per cent. Sinking Fund, to 31st Dec. 1832, on 25,000,000 Florins, thereby reduc- ing the Balance due 1st January last, viz. 21,000,000, to 20,750,000 Flo- rins .....	.. ..	250,000
	By amount of Half a Year's Interest on 250,000 Florins Sinking Fund due 30th June 1832, remitted at the same time.....	6,250	
December 28...	By amount of Remittance to Amsterdam of One Year's Interest at Five per cent. to 31st December 1832, on 20,750,000 Florins, the amount of Principal remaining due after the pre- ceding payment of 250,000 Florins	1,037,500	

<i>Cr.</i>	Interest in Florins.	Total ¹ Florins.
By Balance remaining due 1st January 1833 .....	.. ..	20,750,000
	Florins....1,043,750	21,000,000

The Amount of the preceding Remittances, according to the Rate of Exchange when the Remittances were made to Amsterdam, was, in Sterling Money			£107,009	7	3
Paid Mr. Pemberton, as Agent for paying the Russian-Dutch Loan			300	0	0
			£107,309	7	3

Note.—A Florin is a coin first made by the Florentines; it varies in its value in different countries. That of Palermo and Sicily is 2*s.* 6*d.*; that of France 1*s.* 6*d.*; in Germany 3*s.* 4*d.*; in Spain 4*s.* 4½*d.*; in Holland and Poland 2*s.*; in Savoy 3½*d.* sterling. A Florin of Gold is 5*s.* sterling.

The next and last charge upon the consolidated fund, according to the finance statements, amounts to 634,402*l.* 3*s.* 3¾*d.* on account of advances for public works. The whole of this sum is to be repaid by instalments, with interest. The amount received in the year ending 5th January 1833, on account of this and former similar advances, was only 297,327*l.* 16*s.* 3½*d.* This latter sum being deducted from the amount so advanced, occasions a further abstraction from the consolidated fund to the amount of 337,074*l.* 7*s.* 0¼*d.* The following are the particulars of such payments and repayments.

An Account showing the Difference between the Sums paid in the year ended 5th January 1833, for Advances for Public Works, &c., and the Amount repaid on account of the same.

OUT OF CONSOLIDATED FUND.

	£.	s.	d.
Improving Post-roads, per 45 Geo. III. c. 43, and 53 Geo. III. c. 146	780	0	0
Building Jails, per 7 Geo. IV. c. 74	13,764	0	0
Police in proclaimed Districts, &c., per 54 Geo. III. c. 131 & 180; 3 Geo. IV. c. 103; and 5 Geo. IV. c. 28.....	352,331	4	10 $\frac{3}{4}$
Public Works and Employment of the Poor, per 57 Geo. III. c. 34 & 124; 3 Geo. IV. c. 112; and 6 Geo. IV. c. 35 ..	11,195	7	10
Board of Health for preventing Contagion, per 2 Will. IV. c. 9.....	148,040	5	7
Asylums for Lunatic Poor, per 2 Geo. IV. c. 33; 6 Geo. IV. c. 54.....	42,900	0	0
Remuneration to Commissioners of Tithes, per 4 Geo. IV. c. 99	8,320	15	0
Directors General of Inland Navigation, for repairing certain Roads and Bridges, per 6 Geo. IV. c. 101, and 1 and 2 Will. IV. c. 33, s. 107	7,000	0	0
Valuation of certain Lands and Tenements in Baronies and Parishes and other Divisions of Counties in Ireland, per Act 7 Geo. IV. c. 62.....	1,000	0	0
Relief of the Clergy of the Established Church, who were prevented by unlawful combination from receiving their Tithes for the year 1831, per 2 Will. IV. c. 41.....	49,070	10	0
Total advanced out of the Consolidated Fund.....	£634,402	3	3 $\frac{3}{4}$

REPAYMENTS TO THE CONSOLIDATED FUND.

	£.	s.	d.
The Chamberlain of the City of London, Interest and Sinking Fund on Sums imprested to him towards rebuilding London Bridge.....	21,550	0	0
M. Mitford, Esq., Interest on 30,000 <i>l.</i> imprested for the Purchase of the Island and Lighthouses of May, per Act 54 Geo. IV. c. 136	1,499	13	0
Ditto, Interest and Sinking Fund on 25,000 <i>l.</i> and 240,000 <i>l.</i> , advanced to the City of Edinburgh, for Leith Docks	5,173	6	0
E. Willmot, Esq., Receiver-general of the Post-office Revenue, on account of the Commissioners Holyhead Roads, per Act 59 Geo. III. c. 48	5,555	13	8

OUT OF CONSOLIDATED FUND.

	£.	s.	d.
Ditto, ditto, 1 & 2 Geo. IV. c. 35, s. 20	802	8	3
The Commissioners under the Act 7 & 8 Geo. IV. c. 35, for the Improvement of the Roads between London and Holy- head, and between London and Liverpool	1,748	17	0
The Commissioners under the Act 6 Geo. IV. c. 100, for Building Bridges over the Menai Straits and River Con- way, &c.	2,922	12	0
W. Sargent, Esq., in part Repayment of 22,300 <i>l.</i> advanced for Rebuilding the Bankruptcy Court, per Act 1 & 2 Geo. IV. c. 115	10,000	0	0
	<hr/>		
	£49,252	9	11

	£.	s.	d.
The Provost and Fellows of Trinity Col- lege, Dublin, for completing the North Square of the said College, per 54 Geo. III. c. 167	1,107	13	10
Improving Post-roads in Ireland, per 45 Geo. III. c. 43	13,454	2	9½
The Commissioners of Education, on ac- count of Advances made for Building and Repairing Schools, per 53 Geo. III. c. 107, and 3 Geo. IV. c. 79	317	0	7
Building Jails, per 50 Geo. III. c. 103, and 7 Geo. IV. c. 74	42,489	13	11¼
Police in Proclaimed Districts, &c., per 54 Geo. III. c. 131 & 180; 3 Geo. IV. c. 103; and 5 Geo. IV. c. 28	125,814	6	9¾
Public Works and Employment of the Poor, per 57 Geo. III. c. 34 & 124; 3 Geo. IV. c. 112; 4 Geo. IV. c. 112; 4 Geo. IV. c. 42	21,708	16	6
Ditto, 6 Geo. IV. c. 35	1,616	11	6
Ditto, 3 Geo. IV. c. 84	4,160	15	6½
Remuneration to Commissioners of Tithes, per 4 Geo. IV. c. 99	7,978	8	0¾
Commissioners of Wide Streets in Dublin, to discharge their Debt to the Public, per Act 6 Geo. IV. c. 128	4,507	15	10
The Duties appropriated for constructing a Harbour eastward of Dunleary, being Interest on Sums advanced, per Act 56 Geo. III. c. 62	3,062	15	9½
Boards of Health for preventing Contagion, per 58 Geo. III. c. 47	500	0	0

OUT OF CONSOLIDATED FUND.

	£.	s.	d.	£.	s.	d.
Brought forward.....	49,252	9	11			
Relief of the Clergy of the Established Church who were prevented by unlawful combinations from receiving their Tithes for 1831, per 2 Will. IV. c. 41 ..	2,508	17	5 $\frac{1}{4}$			
Richmond Lunatic Asylum, per Act 2 & 6 Geo. IV. c. 33 & 54	1,549	17	0			
Building Churches, per 48 Geo. III. c. 65.	17,498	10	9			
				248,075	6	4 $\frac{1}{2}$
Total repaid to the Consolidated Fund	£297,327	16	3 $\frac{1}{2}$			

Note.—We omitted to mention, in noticing the exchequer-bill-loan office, that there was issued, in the year ending 5th January 1833, by the loan commissioners, under the authority of the various acts for carrying on public works, and the employment of the poor, exchequer bills to the amount of 253,650*l.*, and that there was repaid on account of the commissioners the sum of 172,368*l.* 14*s.* 1*d.*

When the finances of the French republic were “*in extremis*,” Paine advised the government to *lend* money, which it accordingly did, by the distribution of assignats. Our own government has adopted this suggestion, for although compelled to borrow millions upon millions, it is still enabled to *lend* for the purpose of carrying on public works. This is done by issuing, upon security, to public bodies certain exchequer bills. These securities provide for the repayment of the loan by instalments, with interest, at 5 or 4 per cent., while the exchequer bills themselves are issued at not more than 3 per cent. The reader will not fail to observe that 49,070*l.* 10*s.* has been paid for the relief of the established church in Ireland, who were prevented receiving their tithes, of which the sum of 2308*l.* 17*s.* 5 $\frac{1}{4}$ *d.* only has been repaid.

We have thus endeavoured briefly to notice that portion of the general expenditure of the country which is charged upon and payable out of the consolidated fund, the various items of which amount altogether to the sum of 29,937,499*l.* 2*s.* 2 $\frac{1}{4}$ *d.*

The reader will bear in mind, that notwithstanding the collection of revenue to the amount of 54,161,517*l.* 8*s.* 3 $\frac{3}{4}$ *d.*, yet the sum of 44,267,861*l.* 4*s.* 11 $\frac{3}{4}$ *d.* alone was applicable to the consolidated fund. The charges to which that fund is liable have been detailed and investigated in the previous part of this chapter, and amount to 29,937,499*l.* 2*s.* 2 $\frac{1}{4}$ *d.*, leaving apparently a balance of 14,330,362*l.* 2*s.* 9 $\frac{1}{2}$ *d.* This balance is, however, in fact, again reduced by the amount required to provide for the quarterly deficiency bills, which, at the quarter ending 5th January 1833, amounted to 5,001,137*l.* 16*s.* 9 $\frac{1}{2}$ *d.*, occasioned by parliament authorizing abstractions from the surplus balance of this fund, and by previous incumbrances, the origin of which it is supposed arose at the time of discontinuing the raising money by loans, when exchequer bills were issued to make good such deficiency, under the powers of 57 Geo. III. c. 48, which it has been already stated enables the government to issue quarterly, in exchequer bills, any sum required to make up the deficiency in the consolidated fund. So that, although there is an apparent surplus of this fund amounting to upwards of fourteen millions, after the payment of those charges to which it is specifically applied, it is rendered ultimately deficient by several millions, in consequence of the abstractions authorized by parliament for the annual aids and supplies. We almost despair making this complicated machinery intelligible to the reader. As before stated, the consolidated fund comprises the whole of the *permanent* revenue, and is liable to the payment of all the *permanent* charges. Whatever may be the surplus of the revenue of the consolidated fund after those payments, government cannot, without the specific authority of parliament, apply that surplus to any other purpose. The consequence is, that, in order to provide for the present most extravagant annual expenditure, parliament authorizes the issue of exchequer bills, charged upon this surplus, the produce of

which exchequer bills we shall see, in the next chapter, is applied as part of the aids and supplies for payment of the army, navy, ordnance, and miscellaneous charges. Instead therefore of reducing taxation to the amount of the surplus of the *permanent* revenue over the *permanent* expenditure, and keeping the *annual* expenditure within the annual supplies (which ought to be increased to the amount guaranteed by the land-tax redemption act), parliament is enabled to continue the enormous establishments of the country by this system of deficiency bills and abstractions from the consolidated fund ; nor does it, under the present system, signify whether or not even these abstractions are confined to the actual surplus, for should that surplus be exceeded, the government and the bank may still avail themselves of the powers of 57 Geo. III. c. 48, to make good any greater deficiency by the issue of exchequer bills, payable out of the growing produce of the consolidated fund. But the fact must not be withheld that, although there appears this surplus of 14,330,362*l.* 2*s.* 9½*d.*, yet in truth the bank has the power of reducing that surplus by withholding its accommodation to government, and not receiving the quarterly deficiency bills as a security for advances upon the growing produce of the consolidated fund, and, indeed, with this arbitrary power we ought in prudence to reckon upon a surplus of only 9,329,224*l.* 6*s.* to be abstracted towards the aids and supplies.

In the ensuing chapter we will endeavour to explain to what purpose the surplus of the consolidated fund, when authorized to be abstracted, is applied by the authority of parliament.

We cannot terminate this tedious and unavoidably lengthened chapter without drawing the most serious attention of the reader to the strange anomaly, that although fifty-four millions of revenue are collected from the public, upwards of seven millions are in the first instance abstracted

by the several public departments, without even the control of the executive; that the further enormous sum of 27,752,127*l.* 0*s.* 4½*d.* is again abstracted for the permanent charges of the Bank of England, the South Sea House, and public creditor, also without any control on the part of the government; and that a further sum of 2,185,372*l.* 1*s.* 9¾*d.* is also abstracted for the civil list, sinecurists, pensioners, salaries, &c., with a very slight control on the part of the government, and certainly without any control whatever on the part of the representatives of the people, the *soi-disant* guardians of the public purse. Thus while inordinate taxation is weighing down the country, it is lamentable to consider that nearly 28 millions are not considered even susceptible of reduction to any extent; while the only means in which the whole of the present *annual* charges are provided, arise from the practice of abstracting from a fund uncertain in its amount, and called in to aid the paltry sum of about three millions, only to discharge annual expenses amounting, as we shall see in the following chapter, to upwards of 16 millions.

CHAPTER XIV.

THE AIDS AND SUPPLIES EXPENDITURE.

Origin of Aids and Supplies—Their Distinction—Mode of granting Supplies—Power of the House of Commons as to Stopping Supplies—Abstractions from the Surplus of the Consolidated Fund—Navy Expenditure—Greenwich Hospital—Army Expenditure—Effective, Non-effective—Chelsea Hospital—Ordnance—Civil Contingencies—Interest of Deficiency Bills—The Government and the Bank of England—System must be changed.

ALTHOUGH we are arrived at the consideration of that portion of expenditure of the public revenue which is really under the control of the House of Commons, who vote annually the application of certain parts of the taxes to this purpose, and who alone possess the power of directing such application, as a tax or (as it is called) a money bill cannot by the constitution originate or receive the slightest alteration in the House of Lords: the reader will not have forgotten the material distinction between the permanent and the annual revenue,—the former was the subject of the preceding chapter, and the latter we will now proceed to describe.

The modern term of aids and supplies possesses a very different meaning from that of other days. Formerly, when the king found it necessary to apply to the Commons for aid in addition to his crown revenues, and a sum of money was granted by the laity or by the clergy, who until latter times always imposed their own taxes in their own parliament, called a convocation, it was called a subsidy. Notwithstanding the great renown and the glorious achievements of our brave ancestors in the times of the Henrys and the Edwards, these subsidies were not of frequent occurrence, until the reign of Queen Elizabeth, when they became

nearly annual. The wicked misapplication of the national resources during the profligate reign of that debauched and odious tyrant Charles II., and the base sycophancy of the then House of Commons, introduced the system of voting taxes regularly every year, as well as gave rise to the imposition of permanent taxes, with which system came the term "annual supplies," the words "aid" and "subsidy" being abolished. The real origin of the national debt took place during this most disgraceful reign. Upon the introduction of the funding and anticipation system at the revolution of 1688, and the subsequent settlement of the civil list in the reign of Queen Anne, the mode of taxation assumed an entirely different form. The crown lands were no longer at the disposal of the king. Not only, therefore, had the Commons the task of providing for the civil list, and the exigencies of the state, but also for the interest of the borrowed money,—hence arose the distinctive terms of aids and supplies. The aids are considered those adventitious means, such as the issue of exchequer bills, and the abstracted sums from the consolidated fund, to make good the deficiency in the annual taxes of the sugar and pension duties, while those duties are styled the "supplies." The present system of granting a supply is any thing but what it ought to be. Scarce has the house met, ere the chancellor of the exchequer moves that a supply be granted to his majesty. Our ancestors were extremely cautious in acceding to this motion, which was never even considered in the first instance, but the house always took a day, at least, to reflect whether or not it would accede to this motion; without, therefore, either acceding or rejecting, it was the practice to resolve, "That this house do resolve itself into a committee of the whole house to-morrow to consider of that motion." This practice in form has been retained to the present time. It is the modern usage the following day for the committee to meet, and as a *mere matter of form* accede to the motion. The author was in hopes that some member of the reformed house, well ac-

quainted with the actual state of the foreign and domestic position of the finances, and the dangers of continuing the present blind system of financial confidence without any real knowledge of facts, would have adopted the more courageous conduct of our ancestors in better days, and moved in the committee resolutions to some such effect as the following :—1. Resolved, that by the laws and constitution of parliament, the redress of grievances ought always to precede the grant of supply. 2. Resolved, that however desirous the house may be to uphold the real dignity of the crown, and to provide the proper and necessary ways and means for carrying on the civil and other constitutional demands upon the government ; yet, previous to granting supplies, it is the first and paramount duty of the representatives of the people, as the guardians of the public purse, to remember well the actual situation of their constituents, and those from whose labour such supplies are to be ultimately derived. 3. Resolved, that acquainted as the house must be with the present distressed state of the country, and the difficulties with which all classes (except those who live out of the taxes) are now struggling, it does not feel itself justified in consenting to go into a committee to consider the amount of the annual supplies without pledging itself to an immediate and effectual inquiry into the state of the finances, with a view to the speedy repeal of the taxes upon malt, hops, soap, and the assessed taxes, such repeal being the most effectual means of redressing the grievances of the people, and affording effectual relief to the distresses of the country at large.

The house ought, then, to call upon the chancellor of the exchequer, to state what sum was actually necessary for the exigencies of the country, and to consent to a vote of credit (to be most minutely accounted for), while committees for each branch of the revenue and expenditure should be forthwith appointed, the chairman of each committee to form a central committee to report the result to the house.

Whether such or similar proceedings will take place, or at what time, God only knows; at present, however, the reformed has in no respect altered the mode adopted by the Honourable House of Commons. The motion of supply is tacitly agreed to, and forthwith, without inquiry, the house votes millions. For instance, last session, by 3 & 4 Will. IV. c. 18, six millions was abstracted from the consolidated fund, to be applied in keeping up enormous establishments, and also further sums, by 3 & 4 Will. IV. c. 2 and c. 25, amounting together to nearly twenty-eight millions, to be changed for another sort of outstanding and unprovided exchequer bills, comprising the unfunded debt, adding annually accruing and accumulating interests and expenses; without considering for a moment what consequences may result from the existence of this unfunded and unprovided debt in the event of a continued unfavourable state of the exchanges, a demand for gold, or any other domestic or foreign "untoward event." The chancellor of the exchequer having obtained the vote for these millions, the estimates are next presented, niggled at, and passed; while "the ways," being the money to be abstracted or borrowed by exchequer bills, and the "means," being the annual supply taxes, are the last instead of being the first consideration. The millions and the estimates being voted, the money can be forthwith raised, or at least drawn for, by the several departments of government, although the act of parliament (3 & 4 Will. IV. c. 96), called the "Appropriation Act," which authorizes the larger part of the abstraction from the consolidated fund, as well as the renewed exchequer bills, and which also legalizes the application of all the monies or supplies voted in committee of supply and ways and means, is rarely passed until the end of the session, when most of the members have quitted town, perhaps ignorant any such act is to be called into existence.

Having thus briefly adverted, for the information of the uninitiated reader, to the modern mode of voting away the

public money, we will endeavour to explain in what manner the House of Commons provides the requisite amount for the annual expenditure on account of the national establishments, amounting to upwards of sixteen millions. Two circumstances already detailed must be borne in mind. The authority of government under the direction of the 57 Geo. III. c. 48, to issue exchequer bills to make good any deficiency in the amount of the consolidated fund, in consequence of the increased charges thereon, and the practice just alluded to, of the chancellor of the exchequer annually moving in the committee of supply for a bill for the abstraction from the consolidated fund of such part of its surplus, already shown, as will make up the required annual expenditure. So that by this *abstraction* from the surplus, arises the deficiency of that fund, to be provided for by the issue of exchequer bills charged upon its growing produce. In effect, the control of parliament resolves itself into the following position : it may reduce the annual expenditure and charges upon the consolidated fund not already permanent, and thus reduce the necessity of abstracting so much from the surplus of that fund, by which means the necessity for issuing the deficiency bills would also be diminished. But this would be mere delusion while the remainder of that fund continues untouched in all its other permanent relations, unless indeed the reduction of the annual expenditure could be brought within the whole amount of the sugar and pension duties annually voted, making the whole of such amount applicable by parliament, instead of the surplus of these annual duties being handed over to the consolidated fund. Again, parliament may refuse to pass the bills for the abstraction from the surplus of the consolidated fund, and thus, whatever may be the intentions of the ministry, reduce taxation by the amount of that surplus. The complicated nature of this subject renders it difficult to present an intelligible statement to the reader. It is, however, hoped

he will perceive the mode by which the annual supplies are raised, namely, by abstraction from the surplus of the permanent revenue of the consolidated fund, and the amount of part of the annual sugar duties, &c.; the house having the power of providing for these supplies, and the power of refusing compliance with those legislative measures proposed by the ministry, without which the ways and means cannot be provided for the support of the navy, the army, the ordnance, and the civil contingencies, annually voted by parliament, or the power of abstracting from the surplus of the consolidated fund.

One word more in explanation before we consider the expenditure itself. Although the House of Commons authorizes the abstraction of certain sums annually for the supplies from the surplus of the consolidated fund, which without the authority of parliament could not be so applied, yet it frequently happens that the whole of these sums is not required; the balance is therefore considered as monies in the exchequer applicable to the ways and means, and is in general the first sum applied to these purposes by the authority of parliament; and it will be seen by 3 & 4 Will. IV. c. 1, that such balance amounted to three millions; in addition to which the government are authorized to apply towards the service of the year 1833, any sums paid into the exchequer (thereby meaning the bank of England) in respect of exchequer bills issued for public works under the direction of the exchequer-loan-bill commissioners; also any balance paid in by the bank of England on account of unclaimed dividends, pursuant to 56 Geo. III. c. 97, but having regard to the provision in that act as to the state of the balance of unclaimed dividends; and lastly, the sum of 60,000*l.* paid by the East India company on account of the expenses of that portion of his Majesty's forces stationed in the East Indies, and to which sum we have alluded in our statement of the revenue. While the present system continues,

there can be no safety for the property of individuals or the institutions of the country. Paine said truly, that paper-money was strength in the beginning and weakness in the end. Reduction of expenditure, as the means of effective relief, is mere delusion; and, indeed, the same may be said of reduction of taxation under the present unlimited power of issuing exchequer bills which abstract the surplus of the consolidated fund, and also of issuing exchequer bills to make good the deficiency occasioned by such abstraction with continual wanton and inconsiderate charges upon that fund. We now proceed to the purposes to which the monies thus annually raised in supply are applicable, referring our readers to the provisions of the appropriation act of 2 & 3 Will. IV. c. 96, which ought to be a complete verification of the expenditure of the annual aids and supplies.

The superiority of the British navy is allowed on all hands, and the kingdom being insular, and its commerce most extensive, it ought to be the cheap defence of the nation, and greatly supersede the necessity of a standing army. The royal navy may be said to have first commenced in the reign of Henry VII., by the building of the ship called the "Great Harry," at an expense of 14,000*l*. This vessel was, properly speaking, the first ship in the royal navy, as previously, when a fleet was required under any circumstances, the king had no other expedient than hiring or purchasing from the merchants the requisite ships, a plan which is even now sometimes adopted, when transports are suddenly required for the conveyance of troops or stores. The navy assumed an important attitude in the reign of Queen Elizabeth, although the defeat of the Armada was accomplished by means of ships either purchased for the occasion, or fitted out by individuals at their own expense; but even the naval glories of that reign were eclipsed by the victories of the commonwealth, and the

reputation thus acquired has been by no means diminished in late years, though we can but express our regret that the achievements of more modern times have tended so little to the real advantage of the country.

There is no one who doubts that the efficiency of our marine is owing wholly to the excellent nursery afforded it by the merchant service, and the necessity therefore of removing all heavy port duties and restrictions not absolutely necessary upon our commerce, must be apparent to all who desire a continuance of the advantages which the British navy has derived from this source. A sailor who has never been at sea but in a man-of-war is scarcely thought worthy of that name; it is only in merchant vessels that good mariners are trained. A law exists by which men brought up to the naval service, and watermen on public streams, may be pressed into the service of the royal navy without their consent. This is a most unfortunate and unjust characteristic in the formation of our sea forces, and its continuance is generally held a disgrace to the country. The necessity for this harsh and cruel law, if ever any such necessity could be proved, would be rendered much less if in the time of war the pay of the sailors in the navy were raised to an equality with those earned in the merchant service, and by more frequent promotion before the mast, as well as a more equal distribution of prize money. There might be established such regulations as would create a sufficient temptation to enlistment, and thus destroy this odious species of tyranny. The service was deeply indebted to the venerable Earl Spencer for the improvements and advantages introduced while he held the distinguished post of first lord of the admiralty. Nor is Sir James Graham, the present first lord, less entitled to the gratitude of the service by his recent regulations for the more equal distribution of the prize money, and for his establishment of rules of promotion

somewhat less exclusive and aristocratic. By these alterations the situation of the sailors is rendered less irksome than it was formerly; but much yet remains to be done to place this admirable service upon a satisfactory footing. We are, however, willing to hope much from the truly English and manly character of the present first lord. A proclamation has recently been issued in pursuance of the order of council, for an alteration in the distribution of prize money, and is dated the 19th day of March 1834, but it is too long for insertion. The former alteration in this respect was dated the 29th of June 1815. Before we proceed to this expenditure we may be permitted to give some brief account of the establishment.

The ships in ordinary, are vessels which are dismantled and put aside in a harbour with only a few persons on board to take care of them. A ship in service, or even thus taken care of, will, it is said, waste and rot in fourteen or sixteen years; but a plan has lately been devised by which those not in service may be hauled up out of the water and placed under a dry shed which will make them stand much longer.

There are six marine arsenals or dock yards—Deptford, Woolwich, Chatham, Sheerness, Portsmouth, and Plymouth. The principal foreign stations for the navy are, Gibraltar and Malta, in the Mediterranean; Halifax and Quebec, in North America; South America; Jamaica and Antigua in the West Indies; Trincomalee, Bombay, and the Mauritius, in the East Indies; and the Cape of Good Hope.

The royal navy consists of the following class of ships:—

			Men.	
First rate	.....	All of three decks	.....	433 to 533
Second	.....	80 guns and upwards	.....	312 362
Third	.....	70 guns and less than 80	..	309 359
Fourth	.....	50 guns and less than 70	..	164 264
Fifth	.....	36 guns and less than 50	..	124 144
Sixth	.....	24 guns and less than 36	..	13 63
Sloops	.....	18 to 16	}	6 50
Gun-brigs, Cutters, &c.	.....	14 16		

The British navy is composed of 557 ships and vessels of all rates. There are at the present period 180 ships in commission, exclusive of 28 ships building, and 21 steam vessels, employing 32,000 seamen and marines. In 1792, the number of seamen and marines in the navy was 16,000; the number of ships in commission 108.

There are 161 flag officers (exclusive of 11 superannuated admirals at 25*s.* a-day), 786 post captains (with ten superannuated captains at 14*s.* 6*d.* a-day), and 877 commanders; being at the rate of nearly one admiral and nine captains and commanders per vessel.

His Majesty has ten first and principal, and nine extra aides-de-camp for naval services, who ought to be denominated horse marines, and also two aides-de-camp for the marine corps. Since the accession of his present Majesty (26th July, 1830), there have died 63 admirals, of whom seven were retired admirals.

There are three classes of common seamen. The able-bodied, the ordinary, and the landsman. The first is placed at the forecastle, goes aloft, and manages the topsails and rigging; the other classes are employed in what is called the "waste" of the ship, that is, to attend the guns, swab the decks, and other ordinary business of the ship. The average pay of a sailor is about 2*l.* 7*s.* per man per month, which however includes all the allowances; in addition to which there is the victualling, which is reckoned at about 1*l.* 9*s.* per man per month. These are allowances upon the peace establishment, which of course are greatly increased in the time of war. Much complaint is made of the high salaries paid to persons employed about the dock-yards. The people of this country are not desirous of paring down the necessary and effective expenditure of the naval service to its lowest possible pitch. It is bad policy to be continually discharging and again hiring the artificers and labourers of the arsenals and dock-yards. One continued effective system of naval administration ought

to be preserved, and while thousands are wasted in the civil service, a paltry economy ought not to prevail, by reductions in the really efficient part, a reduction any thing but creditable to the country, or just to the brave fellows who fight our battles. The entire charges for the naval service are stated in the finance accounts to be 4,882,835*l.* 8*s.* A great proportion of this sum is expended in the civil department; for we find the annual sum of 1,374,731*l.* 12*s.* 2*d.* only applicable to the payment of wages &c. to seamen, and expenses of the admiralty, and of victualling the navy, while we find the sum of 576,520*l.* 10*s.* 2*d.* applicable for naval half-pay, pensions, and allowances to naval officers, their widows and relatives, superannuations to commissioners, &c. formerly employed in naval departments; 157,002*l.* 7*s.* for half-pay, pensions, &c. in the victualling and medical department, exclusive of the sum of 250,000*l.* to outpensioners of Greenwich Hospital. Neither in the finance accounts nor in the appropriation act do we find any statements of a charge which ought never to have existed, and indeed that it should do so appears very extraordinary, seeing that the estimates for the whole service of the navy are annually voted; we allude to the following document presented to parliament:—

An Estimate of the Debt of the Navy, and of the Victualling Department, including all Demands outstanding for Wages, &c., on 31st December, 1832.

HEADS.

	£.	s.	d.
For Bills outstanding for Naval and Victualling Stores, Slop Clothing, and Bedding, Freight of Transports, &c.	45,145	0	0
For Naval and Victualling Stores, delivered into His Majesty's Yards, and Transport Services performed; for unpaid Salaries and Pensions, &c.	315,948	0	0
For Wages to Dock yards, and to the Ordinary	14,300	0	0
For Half-pay to Officers of the Navy and Royal Marines ..	372,685	0	0
For Wages of Seamen, due and remaining unpaid	496,360	0	0
	<hr/>		
	£1,244,438	0	0
Abate the Balance remaining in the hands of the Treasurer of the Navy.....	267,259	0	0
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	£977,179	0	0
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Why this debt should exist we can give no explanation, for in truth, considering the many ships and men on foreign stations, there should be always large balances in favour of this branch of service. Some reformation has, it is true, of late been made in the civil department of the navy, but we agree with Sir Henry Parnell that this reformation has been on much too narrow a principle, to put even the duties of the treasurer of the navy, in paying the expenses and of keeping the accounts, on a proper system. Nothing, continues Sir Henry Parnell, can more conclusively show the stubbornness with which public officers cling to antiquated and absurd practices, and how far they will go in shutting out improvements, than the circumstance of continuing to send money, in waggons, under officers called conductors, and with military escorts, from the Navy Pay-office, at Somerset-house, to the sub-cashiers at the outports.* Great reductions and improvements may yet be made, both in the navy-office and the dock-yards; and the system of drawing and accepting bills ought to be abolished, by which a very considerable saving will occur to the country. It is carried to a shameful extent. The office of paymaster of the marines ought to be abolished; and we quite agree with Sir Henry Parnell that although a great reform (well worthy imitation in other quarters) has been undoubtedly made in the victualling-office, yet what is still wanted is to unite into one the three boards of admiralty, victualling, and navy-office, and, at the same time, adopt a better system of keeping the navy accounts, and paying the demands of claimants. A very large reduction ought also to be made throughout the whole of the civil departments of the navy.

We cannot conclude our statement relative to the expen-

* Even this custom is not always followed, as appears by the recent robbery of 1000 sovereigns, destined for the dock-yard service at Portsmouth. Good sometimes comes out of evil, and this "untoward event" may lead to improvement.

diture of the navy without adverting to Greenwich Hospital. We do so with great tenderness, well knowing that any observations militating against that establishment will be, by many persons, considered something like the profanation of a sacred edifice. The palace of Greenwich was first appropriated as a naval asylum by Charles II. (who had a happy propensity of bestowing property not his own) ; it was then, we believe, also endowed. At the suppression of the rebellion, in 1715, Lord Derwentwater (with other Scotch peers) being attainted, and his numerous estates in the north forfeited to the crown, they were granted for the support of Greenwich Hospital ; exclusive of which there are always large parliamentary grants to sustain the establishment, which can at best bestow only a very partial relief to the many for whose service it is intended, but which is at the same time a great source of influence and patronage. Let taxation be reduced to the amount of 1792. Let there be a greater extent of promotion of the brave men before the mast, a more equal distribution of prize money, and the wages of the sailors of the royal navy placed upon the same footing as those in the merchant service ; and our jolly tars would scorn to become “ pensioners ” on the bounty of their country. On their return to shore they would hasten to their native villages, and spend their hard earnings amidst their relatives and their friends, “ and then to sea again ; ” but should misfortune overtake them, those relations and friends, restored to the happy period of 1792, would have the means to soothe their sorrows and supply their wants. Parliament ought to investigate the practice of levying the sixpences from the wages of merchant seamen, who have no benefit (until after impressment) from the funds of the hospital. The sums paid into the Chatham chest, and the amount and management of the Derwentwater estates, should also be examined. Let an inquiry be made into the circumstances of those who occupy this immens

palace, and its attached and detached buildings, and let it be ascertained how it is the country is saddled with an annual sum of 250,000*l.*, out of the taxes, for *Out-pensioners* of Greenwich Hospital.

A standing army is, in principle, opposed to the English constitution, and it is always odious, being too often used as the ready instrument of oppression and tyranny. In this insular kingdom, with its acknowledged naval superiority, it ought to be as unnecessary as it is unconstitutional. But these reflections are at best useless. If fifty-four millions of taxes are to be collected; if Ireland is to be left without any real redress of grievances, or the blessings of good government; and if the great proportion of the colonies are to be continued as the means of aristocratic influence and patronage, a large standing army is inevitable; and this is the real secret of the continuance of such an army as we now have. It is not to defend the nation against foreign aggression, but to uphold the present wasteful and oppressive system of financial extravagance and corruption. The people are pressed down by an inordinate taxation, which neither the government nor the legislature dare lighten to any sufficient extent; and in order that they may suffer in quiet, without disturbing the more fortunate receivers of the taxes, dissentients prevail, and an army becomes necessary. The system must be changed from its foundation before any effectual relief can be expected. But even allowing government the full benefit of the plea of necessity, the present establishment is more costly than efficacious, and the expense might be diminished without impairing its serviceableness. The military establishments of superior field officers, consist of 6 field-m Marshals, 85 generals, 181 lieutenant-generals, 192 major-generals, 215 colonels, 697 lieutenant-colonels, and 792 majors, besides 146 retired officers of all ranks; and the King has one chief aide-de-camp (Sir Herbert Taylor,

whose fortunate position we have already noticed), and 43 others; making a grand total of 2358 officers, besides a host of captains and subalterns. There are 3 regiments of life guards, including the royal horse guards blue; 7 regiments of dragoon guards; 17 regiments of dragoons, with the royal waggon train; 3 regiments of foot guards, and 99 regiments of foot, exclusive of the rifle brigade and royal staff corps. At the present time the army consists of 95,791 rank and file; and of 109,139, including all ranks. In 1792 the army consisted of 44,333 rank and file; of this number 22,924 were in Great Britain and Ireland, and 21,429 were distributed amongst our foreign possessions. The expenditure for the year ending 5th January, 1833, according to the finance accounts, amounted to 7,129,873*l.* 15*s.* 11½*d.*, while the same branch of service for 1791-2 amounted only to 1,748,842*l.* The following account shows the immense armed force which is now so unconstitutionally kept up in the United Kingdom:—

	Numbers.	
1. The regular Army of all ranks.....	51,571	
2. The Regiments of Artillery of all ranks	4,589	
3. Marines on shore, of all ranks.....	4,324	
4. Militia Staff of all ranks	2,697	
5. Volunteers of Great Britain of all ranks	20,399	
6. Yeomanry of Ireland of all ranks	3,422	
7. Police of Ireland of all ranks, viz.		
Constabulary Police	6623	} 7,367
Peace preservation Police	744	
Total	122,369	

This statement of the amount of our military establishments should, of itself, be sufficient to convince every one that they are much greater than can be justified by any public necessity. Nothing but the habit of long submitting to such an extravagant system, and the general ignorance of the nature of it, can account for the ease with which the

public suffers itself to be deluded into a belief of its being necessary. In point of fact, the only valid reason for having greater military establishments now than we had before the year 1793, would be the acquisition of some newly acquired foreign possessions at the end of the war. But this is not sufficient to justify more than the addition of a few thousand men to the army, and of a very small naval force.

In taking a retrospective view of the progress of the annual expenditure, it will appear that next after the fatal step of going to war in 1793, the measure which has led to the greatest extravagance, was the arrangement in 1816 of the peace establishment. This, as circumstances have since proved, was fixed at an amount exceeding by six or seven millions a-year what was requisite. In consequence of the exposure which from time to time has been made of the extravagance of this arrangement, it has been very much changed, and a considerable reduction has taken place, but the amount which is still appropriated for our military establishments is very much beyond what it ought to be. The expenditure in 1832 on the effective service of the army, navy, and ordnance, was upwards of 9,050,133*l.*, that is 600,000*l.* a-year more than double what was paid for the effective and non-effective forces in the peace before 1793. Of the efficiency of the British army there can be no doubt; nor is it intended to cast any reflection upon its character. Its prowess has been demonstrated by so many splendid triumphs, that it does not here require an eulogy. It has doubtless owed its efficiency, in the first instance, to the firmness and energy of the national character. The same cause which gives rise to the industry of our people, is the origin also of the successful gallantry of our soldiers. The next cause has been, that the British army was generally well served with all necessary stores; and that most of its higher officers, who were sent out on active service, were men trained and experienced in military operations; and there

can be little cause to fear that the same causes which have before increased its success, would again enable it to triumph if circumstances should occur demanding its services ; but there may be great reason to doubt the expediency of keeping up the present disproportioned amount. Should dangers arise, there would be no lack of persons ready to join the ranks of the army in order to avert and repel them.

The army at present consists of the following numbers and descriptions of force :—

	Horses:	Men.	Officers and non-commissioned officers.	Expense, pay, clothing, &c. £.
<i>Cavalry.</i>				
Guards, 3 Regts.	822 ..	1053 ..	258 ..	87,122
Line, 21 Regts.	5240 ..	5876 ..	1129 ..	336,650
<i>Infantry.</i>				
Guards, 3 Regts.	— ..	5104 ..	613 ..	194,074
Line, 91 Regts.	— ..	66,322 ..	8685 ..	2,224,350
Total 118 Regts.	<u>6362 ..</u>	<u>78,357 ..</u>	<u>10,685 ..</u>	<u>2,842,196</u>

To the account of expense mentioned above, there is to be added about 340,576*l.* for recruiting, for medicines, chaplains, &c. ; and there is also what is called the civil department of the army, or the army management, consisting of the secretary at war and his office, the commander-in-chief and his office, the medical departments, &c., the expenses of which amount altogether to 104,210*l.* Reckoning the military actually on duty, the average yearly cost of each man (privates and officers together) is about 36*l.* There are nearly 16,000 officers in the British army, or one to every six men ; this number is considered greatly too high, the French, with a well-disciplined army, having, it is said, only one to each twenty-four men.

The distribution of the army may be stated as follows :— In Great Britain, 25,636 ; in Ireland, 20,415 ; in the Colonies, 30,437.

These statements relate entirely to the effective force of the army, which is either on active duty or ready to be so

employed. But there is a great number of persons attached to the army, who do no duty, though receiving pay like others. Some of these are pensioners, who have either been long in service, or have suffered by wounds, &c., so that their allowances are not grudged; but there are also a number of young people who have purchased half-pay commissions, upon which they go on receiving pay; and some of them are even promoted to high rank in that condition, without ever having really been in the army at all. There has been also a large number of general officers created, who all receive the pay of their rank, though there are no duties for so many commanders.

The expense of the non-effective part of the army is monstrous, and the expenses of the civil department require inspection and reduction. The following statement will enable the reader to form some idea of the extent of the latter, though it is offered merely as an illustration of a system which we have not sufficient space fully to expose.

The data on which the following calculations are founded are derived from official documents. We have excluded from our estimate the civil branch of the ordnance, together with the muster-masters, military boards, commissariat, and other fractions of the dead weight:—

DEPARTMENTS OF THE HORSE-GUARDS.

1831—1832.	Effective.						Non-Effective.					
	Military.			Civil.			Military.			Civil.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Commander-in-Chief	9161	10	2	3434	0	9	Nil.			1492	13	4
Adjutant-General ..	4058	5	1	3332	18	3	Nil.			200	0	0
Quartermaster-General	3996	13	6	2513	13	9	63	17	6	350	0	0
	17,216	8	9	9280	12	9	63	17	6	2042	13	4

For the present year this charge is diminished more than 2000*l.*, the items being, for the commander-in-chief's office, 11,900*l.* 13*s.* 6*d.*; adjutant-general's, 6642*l.* 4*s.*; quarter-

master-general's, 5,911*l.* 9*s.* 2*d.*—24,454*l.* 6*s.* 8*d.*; non-effective, 2106*l.* 10*s.* 10*d.* Total charge for 1833-1834, 26,560*l.* 17*s.* 6*d.*

CIVIL DEPARTMENTS, 1833-1834.

	£.	s.	d.	£.	s.	d.
Secretary at War, &c., effective	33,783	1	4			
Non-effective	20,698	0	0			
				54,481	1	4
Paymaster-General, &c.....	19,484	7	6			
	8,343	2	6			
				27,827	10	0
Controller of Army Accounts, &c.	11,183	7	5			
	4,708	0	0			
				15,891	7	5
Civil Dead Weight				£98,199	18	9

Here is a goodly plum, gathered from the pockets of John Bull under the sanction of a sound—the illusion of a specious term.

To divide these spoils there are upon the “non-effective services” of the war-office alone, 74 retired civilians. The two other offices count between them 40 more, making a total of 114 non-effectives to swell the civil dead weight. In the commander-in-chief's department there are altogether nine persons on pensions, of whom but one is an officer, at 3*s.* 6*d.* per diem, which yields him the sum of 63*l.* 17*s.* 6*d.* per annum, whereas a retired housekeeper of the party beats the officer by 6*l.* 2*s.* 6*d.* The very messengers of the civil branch are upon a superior footing to the military subs at the Horse-Guards, and generally contrive in the prime of life to set up some lucrative business, upon a retirement ranging from 50*l.* to between 70*l.* and 80*l.* per annum. The *personnel* of the war-office, placed and pensioned, is about half the strength of a regiment of cavalry—say 150, always in good ease and quarters. It is far from our wish or purpose to pass a sweeping censure upon this body, the

majority of whom are the passive agents of an overgrown and vicious system, and include some most estimable gentlemen and efficient public servants.

By reference to the calculations we have given, it will be seen that the non-effective charge for the war-office would alone nearly cover the whole expense of the Horse-Guards. It is also a curious coincidence that the effective expense of the war-office amounts within a trifle to the charge for all the garrisons and governments—*alias* military sinecures—at home and abroad, the sums being for the former 33,783*l.* 1*s.* 4*d.*, for the latter, 33,415*l.* 9*s.* 10*d.*—the war-office having the best of it by some hundreds. It further appears that the services of that department, which are, or ought to be, confined to mere counting-house details, cost the country, according to the army estimates, above 10,000*l.* a-year more than the military administration, which embraces the legislative and executive direction of the British army, scattered through every region of the globe; but there would be no difficulty in proving that there are other charges lumped under different heads. Including the non-effective of the war-office and its wings, the civil dead-weight surpasses the cost of the military authorities by upwards of 70,000*l.* per annum!

The charge for the army has been diminished in four years from 1828, only 350,000*l.*; the charge for the navy has been increased since 1828 by 77,000*l.*; and that for the ordnance diminished since 1828 only by 189,000*l.* The present charge for the non-effective expenditure of the ordnance is nearly what the whole charge for this service was before 1793.

This statement makes it evident that unless the plan is soon changed according to which this charge on the public has been established and is now going on, that it will become a permanent charge, instead of being one which should have been diminishing considerably every year since the war.

If to the above non-effective expenditure be added what is annually expended for civil pensions and superannuation allowance, the account of what is paid by the public for non-effective services of all kinds will amount to an enormous sum, in every respect capable of reduction.

We cannot conclude this statement as to the expense of the civil and military branches of the army, without adverting to that most convenient source of patronage and influence called Chelsea Hospital.

In the estimates of 1833, the sum of 47,883*l.* was voted for the charge of that establishment. Of that sum, about 23,000*l.* is applicable to that part of the establishment which manages the out-pensions of soldiers: the remainder is expended on the salaries of governors and other officers on the establishment, the repairs and gardens of the hospital, and maintaining about 500 soldiers as in-pensioners.

As the warrants under which the governors and commissioners of Chelsea Hospital act, with respect to paying the soldiers' pensions, are prepared by the war-office, and as in the regular course of conducting the business of the army the information which is necessary for the proper superintendence of the granting of pensions is deposited in the war-office, it is obvious that the secretary at war is the proper officer for carrying the provisions of the warrants into execution, and for doing what is requisite for securing a proper application of the money voted for pensions by parliament. The great extent as lately discovered to which abuses have been carried with respect to soldiers' pensions, makes it highly expedient that the whole of the business belonging to the out-pensioners should be transferred to the war-office.

If this measure were adopted, there would be no reason for continuing any longer to keep up the establishment at Chelsea. The soldiers derive no advantage from being admitted as in-pensioners. The rules of the hospital exclude

all those soldiers who are incapable of taking care of themselves, and experience shows us that men of good character and industrious habits are rarely candidates for admission. After being admitted, many apply for and obtain permission to leave the hospital. In point of fact, it is notorious that it is a matter of some difficulty to get pensioners to come into the hospitals.

The military establishment of the hospital, which manages the in-pensioners, consists of the following persons :—

	Pay.
Governor.....	£ 500
Lieutenant-Governor	400
Major	300
Adjutant	100
Physician	500
(And from other sources £600 a-year)	
Surgeon	500
(And from other sources £173 7s. 6d.)	
Surgeon-Deputy.....	150
Apothecary.....	300
Dispenser	100
Chaplain	300

In addition to their salaries, every officer has apartments in the hospital; also supplies of stationery, coals, wood, and candles, and an allowance in lieu of diet and furniture. In 1807, according to a return to the committee of finance of 1828, 137*l.* 13*s.* 6*d.* was paid for the expense of the governor's garden.

Most of the offices are complete sinecures.

The charge incurred for each pensioner for pay, food, and clothes, is about 3*l.* per annum.

The whole system of in-pensioners ought to be abolished, and indeed the entire establishment put down, which would occasion a great saving to the public, and a diminution of unnecessary patronage and influence.

Besides the annual expenditure for the cavalry and foot regiments, there is another description of force called the ordnance, which includes artillery, engineers, sappers, and miners. They have the management of fortifications, with

their guns, stores, &c., the making of rockets, and different kinds of shot for great guns. The usual charge for the ordnance amounted in 1832-3 to 1,792,717*l.*; and the ordnance military corps now consists of 8155 officers and men. In 1792, the ordnance military corps was 4846, and the expenditure on them 151,606*l.* The expenditure of the whole ordnance was 375,000*l.* The present non-effective ordnance expenditure amounts to 351,477*l.*, nearly the whole expense incurred in 1792. Great reductions ought still to be made in this department, although it is only justice to the Duke of Wellington to state, that during the short period he was at the head of the office he made many reductions and improvements. We quite agree with Sir Henry Parnell in considering that the Royal Woolwich Academy, which costs upwards of 4000*l.* per annum, ought to be abolished.* It is only a nursery for aristocratic promotion at the expense of the labouring classes. The whole of the elementary knowledge which a cadet now acquires at Woolwich, at the public expense, might be completely secured by a proper examination of each individual wishing to be an artillery officer prior to his being appointed to a commission. Sir Henry Parnell recommends many improvements and reductions in this service deserving of notice. The same system of pensions, superannuations, and allowances, exists in an equal degree in this as in the other departments of government.

The great amount of the non-effective expenditure in the army, navy, and ordnance, shows the profusion and want of due consideration for the public interests, with which every thing in the nature of pensions, half-pay, and retired allowances, has been regulated.

In order to protect the public for the future from this system of making provision out of the public purse for so many thousand persons who while in actual service receive

* The same remark equally applies to Sandhurst, and all other naval and military schools maintained out of the taxes.

full remuneration for their time and trouble, it may be well to consider whether any individual not now in public service, who shall be hereafter appointed to any civil or military employment, should be allowed to receive any pension, half-pay, or superannuation allowance, except in special cases, to be conferred by the House of Commons.

At all events the present rates of all kinds of non-effective pay should be reduced, and the regulations under which they are granted, revised and made much more strict. No officer should be allowed to receive half-pay till after five years' active service in the field, or fifteen years' other service, and no person so receiving the public money, should receive the same during a voluntary absence from the country which has to supply it, of more than three months.

The pay of all soldiers who hereafter enter the army should be reduced, as well as all kinds of civil or military pensions. We must be just ere we are generous even to the deserving. The reductions in the standing army might be employed in strengthening and training the militia, which is the only really constitutional force, and which would employ most of the officers, and form a sufficient nursery for an army. Besides, the government has the undoubted right to regulate salaries, and to make any bargain it may choose with its own servants, and may grant high or low pay, and raise or diminish these salaries; offer or refuse retiring pensions, superannuations, or allowances. The government of the United States of America provides no retiring pensions, superannuations, or allowances, for any of the public servants, from the president to the private soldier; every citizen of the union engaged in public functions is aware of the fact, and therefore prepares when in office for his retirement by his savings, or in some other advantageous way. Will it be contended that efficient servants could not be found for the public service, with the knowledge that the annual salary of their office would be

the only remuneration they could claim or expect from the government? The idea is too absurd. The practice is of modern origin, and for the first minister to the last functionary of the crown, matters in this respect ought to be placed upon a very different footing.

But what shall we say of a House of Commons, a reformed House of Commons too, which has lying upon its table a measure for denying relief to the able-bodied labourer who may, from no fault of his own, be deprived of the means of earning sufficient food, fuel, and clothing, by his labour, and thus be reduced to starvation, or to be shut up in a parochial bastile, while at the same time it consents to pay from the taxes, levied in part from the precarious earnings of this same oppressed labourer, the fees for conferring upon the rich the honours and titles advised to be so unnecessarily and lavishly conferred by the Sovereign?

We have already adverted to the amount of the unfunded debt. There is a charge upon the aids and supplies to the amount of 577,320*l.* 1*s.* 4*d.* for the interest upon the outstanding exchequer bills forming the amount of that debt. The sum of 81,845*l.* 5*s.* 2*d.*, being the amount of interest upon the deficiency bills issued under the authority of 57 Geo. III. c. 48, has already been adverted to as one of the charges upon the consolidated fund. It is singular that the appropriation act does not include or indeed in any way notice this payment, although it appears in the finance accounts. We have not thought it necessary to particularize the sum to be issued under the fallacy of paying off outstanding exchequer bills, it being in reality nothing more than renewing annually the old bills. We may repeat our former remark, however, that no account appears of the profit or loss of the several transactions of the government, the bank, or others, as to the issuing or paying off exchequer bills, or what contracts are entered into in pursuance of the act of parliament 48 Geo. III. c. 1, under the provi-

sions of which all exchequer bills are issued, and by which act (s. 13) the treasury are authorized to contract with persons to circulate exchequer bills.

We now advert to the Miscellaneous Charges annually voted by parliament, and which seem in no degree to vary from those voted in like manner by the unreformed parliament. The uninitiated reader will ponder upon this extraordinary list, the particulars of which are in general little known. The annual appropriation act, by which their application is sanctioned, ought to be circulated by every representative among his constituents, accompanied by such comments as might enable them fully to understand it, and also by some statement of the grounds upon which he had sanctioned or refrained from opposing the various items, or upon which his opposition was grounded if he had opposed them. It is only necessary that the people should know the manner in which the whole of the public revenue is spent, in order to ensure a more careful investigation of the expenditure properly explained on the part of their representatives. We trust we have discharged a public duty in thus striving to enlighten the people upon a subject hitherto so studiously mystified and so little understood.

	Sums Voted.		
	£.	s.	d.
To make Compensation Allowances to Individuals in lieu of Pensions, in pursuance of an Act of Will. IV.....	50,000	0	0
To defray the Charge of Civil Contingencies ; for one quarter of a year from the 1st day of January to the 31st day of March 1832, and for one year to the 31st day of March 1833	199,000	0	0
To defray the Charge for those Salaries of the Officers of the House of Lords and of the House of Commons, and of Pensions for retired Officers of the two Houses, which are paid at the Treasury, and also of the Amount which will be required in aid of the Fee Funds of the two Houses, for the year 1832	44,514	0	0
To defray the Expenses of the House of Lords, and of the House of Commons ; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	15,300	0	0
To make good the Deficiency of the Fee Fund, in the Department of His Majesty's Treasury ; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833.....	33,200	0	0

	Sums Voted.		
	£.	s.	d.
To make good the Deficiency of the Fee Fund, in the Department of His Majesty's Home Secretary of State; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	13,900	0	0
To make good the Deficiency in the Fee Fund, in the Department of His Majesty's Foreign Secretary of State; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	16,895	0	0
To make good the Deficiency in the Fee Fund, in the Department of His Majesty's Secretary of State for the Colonies; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	14,930	0	0
To make good the Deficiency in the Fee Fund, in the Departments of His Majesty's most Honourable Privy Council and Committee of Privy Council for Trade; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	17,504	0	0
To defray the Contingent Expenses and Messengers' Bills, in the Department of His Majesty's Treasury; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	9,400	0	0
To defray the Contingent Expenses and Messengers' Bills, in the Department of His Majesty's Home Secretary of State; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	8,460	0	0
To defray the Contingent Expenses and Messengers' Bills, in the Department of His Majesty's Foreign Secretary of State; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	47,750	0	0
To defray the Contingent Expenses and Messengers' Bills, in the Department of His Majesty's Secretary of State for the Colonies; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833....	5,055	0	0
To defray the Contingent Expenses and Messengers' Bills, in the Departments of His Majesty's most Honourable Privy Council and Committee of Privy Council for Trade; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	4,750	0	0
To defray the Expenses of Messengers attending the First Lord of the Treasury and Chancellor of the Exchequer, the four Patent Messengers of the Court of Exchequer, and various ancient Allowances to the Officers of that Court; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	5,400	0	0
To pay the Salaries and Allowances granted to certain Professors in the Universities of Oxford and Cambridge, for reading Courses of Lectures; in the year 1832	958	5	0

Sums Voted.

£. s. d.

To make good the Deficiency of the Fee Fund, in the Office of Registry of Colonial Slaves in Great Britain; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	1,462	0	0
To defray the Expenses of the State Paper Office, the Office for the Custody of Records in the Tower, and the Office for the Custody of the Exchequer Records in the Chapter House, Westminster; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	5,400	0	0
To defray, for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833, the usual Allowances to Protestant Dissenting Ministers in England, poor French Refugee Clergy, poor French Refugee Laity, and sundry small Charitable and other Allowances to the Poor of Saint Martin-in-the-Fields, and others....	5,150	0	0
To defray the Expense of printing Acts, Bills, Reports, and other Papers for the Two Houses of Parliament; for the year 1832	56,000	0	0
To defray the Extraordinary Expenses of the Mint, in the Coinage of Gold; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	4,500	0	0
To defray the Extraordinary Expenses that may be incurred for Prosecutions for Offences against the Laws relating to Coin; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	10,000	0	0
To defray the Expense of Law Charges; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	18,750	0	0
To complete the Charge for Civil Contingencies; for the year 1832	1,000	0	0
The following SERVICES are directed to be paid without any Fee or Deductions whatsoever:—			
For defraying the CHARGE of the CIVIL ESTABLISHMENTS undermentioned; viz.			
Of the Bahama Islands, and the Incidental Charges attending the same; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	4,973	4	0
Of Nova Scotia; from the 1st day of January 1832 to the 31st day of March 1833	800	0	0
Of the Island of Bermuda; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	5,624	11	8
Of Prince Edward's Island; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	4,025	0	0

	Sums Voted		
	£.	s.	d.
Of the Island of Newfoundland ; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	16,576	5	0
Of the Settlements in Western Africa ; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	43,043	7	1
To defray the Charge of the Ecclesiastical Establishment of the British North American Provinces, and of the Society for the Propagation of the Gospel in certain of His Majesty's Colonies ; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	27,438	13	1
To defray the Charges of the Settlement in Western Australia ; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	13,456	9	5
To defray the Charge of the Establishment of the Indian Department in Upper and Lower Canada ; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	25,000	0	0
For the Relief of certain of His Majesty's Subjects in the Islands of Barbadoes, Saint Vincent, and Saint Lucia, who have suffered from a Hurricane	100,000	0	0
To defray the estimated Expenditure of the British Museum ; for the year ending Christmas 1832	16,922	0	0
To defray, for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833, the Expense of Works and Repairs of Public Buildings, and for Furniture and other Charges of Public Buildings, and the Furniture and other Charges of Public Offices and Departments, and for the Repairs and Alterations of Royal Palaces, and Works in the Royal Gardens, heretofore charged upon the Civil List ; and for the Repairs of the Royal Palace of Holyrood-House, and certain Public Buildings in Scotland, heretofore charged on the Hereditary Revenue in Scotland	70,800	0	0
To defray, in the year 1832, the Expense of completing certain Alterations and Additions to His Majesty's Palace at Brighton	7,875	0	0
To defray the Expense of Works at Port Patrick Harbour ; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	5,668	0	0
To defray the Expense of Works at Donaghadee Harbour ; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	5,000	0	0
To defray the Expense of the Holyhead and Howth Roads and Harbours ; for the year 1832	3,913	0	0
To defray the Expense of the new Buildings at the British Museum ; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	10,000	0	0

	Sums Voted.		
	£.	s.	d.
To defray the Expense of Repairs and Alterations at Windsor Castle; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833.....	50,000	0	0
To defray the Expenses of erecting the State Paper Office; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	9,500	0	0
To defray the Expense of Works at the College of Edinburgh; in the year 1832	6,000	0	0
To defray the Charge of the Salary of the Lord Privy Seal; for one year to the 31st day of March 1833	2,000	0	0
To pay the Salaries of the Commissioners of the Insolvent Debtors Court, of their Clerks, and the Contingent Expenses of their Office, and also the Expenses attendant upon their Circuits; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	13,680	0	0
To pay the Salaries of the Officers and the Contingent Expenses of the Office for the Superintendence of Aliens; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833.....	2,092	0	0
To defray the Expense of the Penitentiary at Milbank; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	24,287	0	0
To defray the Charge of Retired Allowances or Superannuations to Persons formerly employed in the Public Offices or Departments, or in the Public Service; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	66,151	0	0
To grant Relief, for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833, to Toulonese and Corsican Emigrants, Dutch Naval Officers, Saint Domingo Sufferers, American Loyalists, and others who have heretofore received Allowances from His Majesty, and who, from Services performed, or Losses sustained in the British Service, have Special claims upon His Majesty's Justice and Liberality	16,000	0	0
To defray the Expense of the National Vaccine Establishment; for the year 1832	2,200	0	0
For the support of the Institution called "The Refuge for the Destitute;" for the year 1832.....	3,000	0	0
To defray the Expense of confining and maintaining Criminal Lunatics; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	3,682	0	0
*For His Majesty's Foreign and other Secret Services; for one Quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	44,325	0	0

* Vide page 434 for two *other* charges, amounting to 44,000*l.*, for secret-service money. "This is too bad."

	Sums Voted.		
	£.	s.	d.
To defray the Expense of providing Stationery, Printing, and Binding, for the several Departments of Government in England and Ireland, from the 1st day of April 1832 to the 31st day of March 1833; and also for providing Paper for the Printing which may be ordered in Session 1833 for the two Houses of Parliament, and also for the Charge of the Stationery Office	99,500	0	0
To defray the Expense attending the confining, maintaining, and employing Convicts at Home and in Bermuda, for one Quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833.....	119,860	0	0
To defray the Expenses incurred for the support of captured Negroes and liberated Africans, under the several Acts for the Abolition of the Slave Trade; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833.....	31,250	0	0
To pay, for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833, the Salaries and incidental Expenses of the Commissioners appointed on the part of His Majesty, under the Treaties with Spain, Portugal, and the Netherlands, for preventing the illegal traffic in Slaves.....	8,519	0	0
To pay, for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833, the Salaries of His Majesty's Consuls General, Consuls, and Vice-Consuls; and also the contingent Charges and Expenses connected with the Public Duties and Establishments of such Consuls General, Consuls, and Vice-Consuls	105,638	15	0
To defray, for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833, the Charge of maintaining Convicts at New South Wales and Van Diemen's Land	172,236	0	0
To defray the Expense, in the year 1832, of paying the Fees due and payable to the Officers of the Parliament on all Bills for continuing or amending any Acts for making or maintaining, keeping in repair or improving Turnpike Roads, which shall pass the Two Houses of Parliament, and receive the Royal Assent	10,400	0	0
To defray, for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833, the Charge for the Salaries of the Commissioners for inquiring into Charities, the Salaries of their Secretary and Clerks, and their contingent Expenses.....	19,500	0	0
To defray the Expenses of the Commissioners appointed to inquire into the Practice and Proceedings of the superior Courts of Common Law, and into the Law of England respecting real Property, for the year 1832.....	15,000	0	0

	Sums Voted.		
	£.	s.	d.
To defray the Expenses incurred under the Direction and Management of the Commissioners of Records, for one year to the 31st day of March 1833	10,000	0	0
To make payment to the Representatives of the late Mr. Shelton of the Amount awarded to them on account of Expenses incurred by him in preparing Contracts and Securities relative to the Transportation of Convicts to New South Wales and Van Diemen's Land, from the year 1789 to the year 1829	15,700	0	0
To defray the Charge of paying to Claimants for Losses suffered by them in consequence of the occupation of Saint Domingo by the British Troops from 1793, the Sums which have been awarded to them by a Committee of the Board of Treasury, appointed for that purpose	15,716	13	9
To defray the Expense of the Erection of a National Gallery and Record Office, for one year to the 31st day of March 1833.....	15,000	0	0
To make Compensation to William Smith Boyd, for Losses sustained by him in consequence of the seizure of the ship "Almorah" at New South Wales, in 1825.....	5,000	0	0
To defray the Charge, for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833, of improving the Water Communication in Canada	62,500	0	0
To defray the Charge of the Maintenance and Repair of the Rideau Canal, and for the Management of the Locks, for one year to the 31st day of March 1833	18,800	0	0
To defray, for one year, from the 1st day of April 1832 to the 31st day of March 1833, the Charge of Salaries to Governors, Lieutenant-Governors, and others, in His Majesty's West India Colonies, formerly charged upon the Four and half per cent. Duties, or paid from Civil Contingencies	11,486	0	0
To defray, for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833, certain Charges in Scotland, heretofore paid out of the Hereditary Revenue.....	78,000	0	0
To provide for the Payment of certain Salaries, Allowances, Pensions, and Services, heretofore paid out of the Civil List of England and Ireland, the Hereditary Revenues of the Crown in Scotland, and the Four and half per cent. Duty; but for which no provision has been made in the Civil List of His present Majesty, from the period to which the said Services were severally last paid to the 5th day of April 1832.....	195,000	0	0

	Sums Voted.		
	£.	s.	d.
For defraying the Charge of the following Services in <i>Ireland</i> , which are directed to be paid Net in British Currency :			
To defray the Expense of the Foundling Hospital in Dublin, for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	30,892	0	0
To defray the Expense of the House of Industry in Dublin, the Lunatic Department, and the Three General Hospitals attached ; for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	22,298	0	0
To defray the Expense of the Richmond Lunatic Asylum, for the same time	1,735	0	0
To defray the Expense of the Hibernian Marine Society, for the same time	1,046	0	0
To defray the Expense of the Female Orphan House, for the same time	1,354	0	0
To defray the Expense of the Westmoreland Lock Hospital, for the same time	3,500	0	0
To defray the Expense of the Lying-in-Hospital, for the same time	1,423	0	0
To defray the Expense of Dr. Stevens's Hospital, for the same time	1,962	0	0
To defray the Expense of the Fever Hospital and House of Recovery, Cork-street, Dublin, for the same time	4,825	0	0
To defray the Expense of the Hospital for Incurables, for the same time	625	0	0
To defray the Expense of the Royal Dublin Society, for the same time	6,625	0	0
To defray the Expense of the Royal Irish Academy, for the same time	375	0	0
To defray the Expense of the Belfast Academical Institution, for one quarter to the 31st day of March 1832, and for one year to the 31st day of March 1833	1,875	0	0
To enable the Lord-Lieutenant of Ireland to issue Money in aid of Schools, and for the Advancement of Education, for the same time	37,500	0	0
To defray the Expense of the Protestant Charter Schools of Ireland, for the same time	3,750	0	0
To defray the Expense of the Roman Catholic College at May- nooth, for the same time	11,160	0	0
To defray the Expense of the Board of Charitable Bequests and Donations for the same time	875	0	0
To defray the Expense of the Board of Works, for the same time	14,800	0	0
To pay the Salaries and Expenses of the Offices of the Chief and Under Secretaries to the Lord-Lieutenant of Ireland, of the Privy Council Office, and of his Majesty's Printer in Ireland, for the same time	28,716	0	10½

	Sums Voted.		
	£.	s.	d.
To defray the Charge of Salaries for the Officers and Attendants of the Household of the Lord-Lieutenant of Ireland, and certain other Officers and Services, formerly charged on the Civil List in Ireland, for the same time.....	17,677	0	0
To defray the Charge of the Office of the Vice-Treasurer and Teller of the Exchequer in Ireland, for the same time ...	8,807	13	0
To defray the Expense of Printing and Publishing Proclamations and other Matters of a Public Nature, in the Dublin Gazette in Ireland, and of Printing Statutes in Ireland, for the same time.....	5,125	0	0
To defray the Expense of Criminal Prosecutions and other Law Expenses in Ireland, for the same time	72,500	0	0
To defray the Expense of Non-conforming, Seceding, and Protestant Dissenting Ministers in Ireland, for the same time.....	30,280	5	0
To defray the Expenses of the Police and Watch Establishments of the City of Dublin, for the same time.....	24,937	0	0
To defray the Expense of the Salaries of the Commissioners of Public Works in Ireland, and of certain Contingencies connected therewith, for the same time.....	4,454	4	3½
To defray the Expense of Works and Repairs at Dunmore Harbour, in the year 1832.....	7,500	0	0
To enable His Majesty to purchase the several Commissions and Appointments in the Battle Axe Guards of Dublin..	26,668	10	0
To pay the Annual Compensation, for one year, awarded to Sir Abraham Bradley King, late King's Stationer in Ireland, for Losses sustained by him by reason of the Revocation of the Patent.....	2,500	0	0

The extravagant nature of those charges is sufficiently obvious, and objection upon objection might be made upon a great proportion of them, but having submitted them to the due consideration of the people, they must be allowed to speak for themselves. Let it be remembered they were voted by that reformed House of Commons, to obtain which the kingdom was convulsed from one end to the other, but that they differ neither in amount nor in principle from those voted by the former justly reviled boroughmongering parliament.

Having thus laid before our readers the different charges forming the aids and supplies expenditure, we will now sum

up the gross amount, and the ways and means of discharging the same. The charges are as follows :—

	£.	s.	d.
Army	7,129,873	15	11½
Navy	4,882,835	8	0
Ordnance	1,792,317	0	0
Miscellaneous Annual Grants of Parliament	2,396,921	1	8¾
Interest upon Exchequer Bills	577,320	1	4
Total	16,779,267	7	0¼

Let us now inquire how this annual expenditure of nearly 17 millions is provided for.

The annual sugar duties amount to nearly five millions ; but by the act of parliament a sum of three millions only is authorized to be raised by the issue of exchequer bills, and made applicable to the aids and supplies, the remainder goes to the consolidated fund. It appears by the finance accounts, that even these three millions are “*sifted*” in their way to their proper destination, as credit is only given for the sum of 2,619,199*l.* 5*s.* 8½*d.*, to which sum we must add the imprest monies, the annual sum received from the East India company towards defraying the expenses of the British army in India, and the amount of unclaimed dividends. The amount of ways and means will then stand as follows, it being remembered that although the duties on pensions, salaries, &c. are voted *annually*, yet the act directs the proceeds to be applied to the consolidated fund.

	£.	s.	d.
Total of Aids and Supplies Expenditure	16,779,267	7	0½
Sugar Duties	2,619,19	5	8½
Imprest Money	5,011	13	9
East India Allowance	60,000	0	0
Unclaimed Dividends	36,683	6	2
	2,720,894	5	7½
Deficiency to pay the Annual Aids and Supplies	14,058,373	1	5

We proceed to show how the Chancellor of the Exchequer and the reformed House of Commons provide for this deficiency. As soon as possible after the chancellor has moved and obtained the consent of the house to a supply, he moves for, and obtains leave to bring in, bills in the course of the session for abstracting certain sums from the surplus of the consolidated fund, and when the whole of the financial affairs of the session are arranged, the first direction in the annual appropriation act is, that there shall be applied a certain further sum for the service of the year out of the consolidated fund, towards the charges of the aids and supplies, and although the surplus of the consolidated fund is only 14,330,362*l.* 2*s.* 9½*d.*, yet parliament in the session 1832-3, authorized, by three several acts of parliament passed respectively, the 2 Will. IV. c. 30, 2 & 3 Will. IV. c. 55, and 2 & 3 Will. IV. c. 126, the abstraction of the several sums of 3,000,000*l.*, 4,000,000*l.*, and 8,450,000*l.*, making together the sum of 15,450,000*l.*, which actually exceeded the surplus of the consolidated fund upwards of one million, although it may perhaps be true that the whole of these sums so authorized to be issued were not so issued forthwith, there being always a kind of running account with the bank from one year to another. It is however clear that parliament authorized in that year the abstraction of a larger surplus than really existed, and it is equally clear that the whole of the surplus that did exist was expended, otherwise there would not have required an issue of exchequer bills to the amount of more than five millions to make good the deficiency of the consolidated fund at the quarter ending 5th January 1833. It is true that there did not exist any apparent necessity for drawing out the whole of the sums thus voted, as the deficiency of the annual revenue to make good the aids and supplies was less than the surplus of the consolidated fund, as will be seen by the following statement :—

	£.	s.	d.
The Surplus of the Consolidated Fund capable of being abstracted	14,330,362	2	9½
The Amount deficient for paying the Annual Aids and Supplies	14,058,373	1	5
	<hr/>		
	£ 271,989	1	4½
	<hr/>		

Leaving a surplus of 271,989*l.* 1*s.* 4½*d.* of revenue beyond expenditure on the amount for that year; but the existence of this trifling surplus is dependent upon the bank of England consenting to the quarterly advance of not less than five millions upon the credit of exchequer bills to be issued to make good any deficiency which may occur upon the quarter's consolidated fund. Any refusal of this kind would actually leave the country unable to meet its engagements by that sum at least, to say nothing of its effect upon the unfunded, unprovided, and other floating debts. Taking the matter however in the most favourable way, and supposing, as may be the case, that there is no chance of any refusal on the part of the bank, it must be remembered that even this small surplus sum of 271,989*l.* 1*s.* 4½*d.* is again to be reduced by the claim of the national debt commissioners for one-fourth of the surplus of receipt over expenditure, to be applied under the provisions of the 10 Geo. IV. c. 27, towards the reduction of the debt amounting to 67,997*l.* 5*s.* 4*d.*, leaving the reformed house the sum of 203,991*l.* 16*s.* only (with leave of the bank of England) wherewith to reduce taxation and relieve the necessities of the country, without venturing to anticipate the consequences which must ensue should any urgent occasion arise for hostile preparations.

The annual surplus of the consolidated fund, over the payments to which it is permanently applicable, is always liable to be lessened by any charges which may be imposed upon it by parliament; for instance, 261,000*l.* was voted last session for purchase of the city scavage duties,

10,000*l.* for national education, 60,000*l.* in aid of the metropolitan police—in addition to the interest and expenses of the twenty millions to be paid the West India proprietors, all of which are charged upon this fund; and the same system is still continued in the current session.

It seems strange that, when the chancellor of the exchequer moves for leave to bring in a bill for the issue of *millions* of exchequer bills, no questions are asked why any *particular amount* is moved for more than another. He might as well move for *sixty* as *six* or *sixteen millions*. It is also “too bad” that what are called “money bills” are never printed, while hundreds of pounds are squandered in printing the most useless trash. The money bills are *always* passed in silence, and generally at midnight. It is hoped this observation will not pass unnoticed.

The reader will observe that we have taken the account *for one year's* revenue and expenditure, ending 5th January 1833, always supposing that the whole of the annual revenue has been received and expended; but it is impossible to ascertain, with any degree of accuracy, how the account really stands between the government and the bank with respect to advances previously made, under the authority of the several annual acts authorizing abstractions from the consolidated fund, or how the deficiency bills authorized to be issued by 57 Geo. III. c. 48 were first occasioned, or what was the original amount. The requisite information for elucidating these points ought to be laid before the public, but at the present time the very attempt to make these accounts in the smallest degree intelligible is almost appalling. Since the death of Lord Liverpool, and we believe a year or two previously, there has been not even an attempt at producing, much less settling, the national accounts. It is true that there are great doubts whether the bank *dare* refuse compliance with any demands the government may make, as the continuance of its own prosperity depends en-

tirely upon the financial credit of the government. A creditor is very often compelled, by a regard to his own interest, to continue advances to his thoughtless extravagant debtor long after his credit has expired, from the fear lest, by withholding means, that his difficulties should be so apparent to others, as to accumulate demands which might involve both in one irretrievable ruin. While, however, the government have the unlimited power to issue exchequer bills, to make good the quarterly deficiency upon the consolidated fund, and parliament continues to add charge upon charge to that fund, the government, no matter whether Whig or Tory, will be enabled to continue its present system of reckless extravagant expenditure, and so long will the people be disappointed in the hopes which they still entertain of a reduction, by means of their present representatives, of the taxation under which they now suffer, or the amelioration of their social or political condition.

The bank of England originated in the pecuniary distresses of the government, and it may fall from a similar cause. The indissoluble connexion between the government and the bank ought to be a subject of regret and alarm. The power of this leviathan of Threadneedle-street has been inordinate; it has swamped the noblest prerogative of the crown—the exclusive right of coining money, and the use it has made of this power has been most injurious. By enlarging or contracting its issue, it possesses the power of fixing the prices of all commodities and property, real and personal; and by withholding or consenting to advances upon exchequer bills, and other government securities, it can accelerate, retard, or even prevent, the fitting out, sailing, or marching, of naval expeditions or hostile armaments, however necessary to assert and maintain the honour, dignity, and even safety of the nation. In short, this monster of monopoly has usurped the attributes of the crown, the functions of the executive, and the powers of the

legislative; not merely without apparently exciting in any quarter the least alarm, but even without attracting the slightest attention. The bank of England considers itself the guardian of the consolidated fund; its power restrains the execution of any wish which the government might feel for the reduction of the burdens of the country. The power of carrying on the operations of government depends upon the will of this anomalous body, and it profits in proportion as the amount levied from the public is large. Can we, under these circumstances, wonder that the repeal of the odious malt and window taxes is denied, and that even the bill for abolishing the inhabited house-tax yet lingers on the table of the House of Commons? If the truth were known, the honourable and distinguished post of chancellor of the exchequer has long since ceased to be a bed of roses.

CHAPTER XV.

THE CONCLUSION.

THE preceding chapter terminates the history of the public revenue and expenditure, and these concluding observations close the labours of the author. Had he anticipated the toil and anxiety which have accompanied him through the work, he would probably have shrunk from the undertaking; indeed often during its progress has he been on the point of abandoning it in despair. He has had many difficulties to encounter, which others even less capable might readily have surmounted. His undertaking required more extended means, both of private and official information, than he possessed, and he also lacked the advantage of those facilities enjoyed by members of parliament, and the ready aid of public officers. It is true that in some quarters information has not been withholden, nor can he forbear acknowledging the able assistance he has received from some kind and talented individuals whose names he should be proud to announce were he not fearful of giving offence or wounding their feelings. He has, however, invariably found that the officials in those departments which are most obnoxious to the people, and who are the most numerous and highest paid, are the most arrogant and unwilling to impart even the most common information. A work of this varied, complex, and extended nature, would in almost any hands have proved incomplete. It must necessarily include sins both of omission and commission. The

author feels therefore that from this circumstance he has a right to deprecate the severity of criticism, and he trusts that his work will be estimated in a spirit of candour, and that he may receive credit for the light he has been able to shed upon subjects hitherto obscure, as well as for the honesty of the motives which have induced him to undertake the performance. Should the effects be such as he has sometimes ventured to anticipate, he will not regret his labours. It may perhaps be the means of inducing the government or the legislature to adopt an improved though similar plan pursued by the author in the present work. There ought to be annually required from each department an explanatory statement of its establishment, its revenue, and its expenditure, with the alterations, reductions, or improvements which may periodically occur in those several departments. These varied statements might afterwards be arranged and condensed, and the whole published and circulated in a form that would ensure extended publicity, and thus put an end to that mystery which has hitherto involved the finances of the country; while it would show the sums actually raised from the people, and the mode of their expenditure, and their annual increase or reduction, and would show also the real state of the funded and unfunded debt, and all their varied ramifications; in short, such an official statement might be produced as would enable the public to judge periodically of the actual state of the financial affairs of the united kingdom, the conduct of the government, its servants, and the legislature, and thus become the means of creating a sympathy between the governors and the governed, and allaying these angry feelings, heart-breaking jealousies, and too sanguine anticipations, which now unfortunately exist; added to which, such an honest explanation would greatly expedite the public business, both in and out of parliament, by making the important subject of finance

familiar to those individuals who now unfortunately legislate enveloped in mystification and ignorance. However well-intentioned may be the official publication of statistical tables and interminable rows of figures, and however ably these tables may be executed, yet they are inexplicable to the uninitiated and uninstructed multitude. They confuse and bewilder, and in the end create additional doubt and suspicion. Official explanations of the real state of the finances are published in the mode now suggested in America, in France, and in most of the despotic states of Europe, and there appears no good reason why the people of England should not have annually submitted to their consideration a simple explanatory financial statement suited to the meanest comprehension.

Surely the necessity of such proceeding has been amply proved in the progress of this work. It has been distinctly shown that the sum of 54,161,517*l.* 8*s.* 3 $\frac{3}{4}$ *d.* is levied upon the industry of the people, while the sum of 46,988,755*l.* 10*s.* 6 $\frac{3}{4}$ *d.* only finds its way into the public treasury, the enormous intermediate sum of 7,172,761*l.* 17*s.* 9*d.* being abstracted without the control or the authority either of the Government or the House of Commons, who are considered the guardians of the public purse. Again, does not the system of pensions and letters patent, of superannuations, compensations, and allowances, require the strictest investigation? a system (including the highest officers of state) in great part of very modern origin, and many of which were arranged under a depreciated paper system, when the necessities of life were high, but which the return to a metallic currency has already most materially reduced and is daily reducing. The system of voting exchequer bills for the general wants of the expenditure, with the almost indiscriminate practice of adding charge upon charge upon the consolidated fund, and the irresponsible practice of issuing deficiency bills by the pro-

visions of the 57 Geo. III. c. 48,* require grave consideration.

It was the hope of the author that at the commencement of the reformed parliament some measures would have been adopted for placing the finances of the country upon a proper footing, as the necessary preparation for any effectual reform in other respects. In this hope he has been miserably disappointed.

Some measures of this kind were undoubtedly expected by the people at large from the change which they had struggled so hard to obtain. It is the absence of such proceedings and the continuance of the old system which have alienated the affections of the people from the legislature, greatly abstracted from the popularity of the administration, made reformers regard the reform act with indifference, and justly given the vantage-ground to those who, in their opposition, predicted every ill consequence from that change. It is high time the government and the parliament retraced their steps. The present system of raising the annual supplies by the issue of exchequer bills for the aids and supplies, and for making good the deficiency of the consolidated fund, ought not to continue. A day of reckoning must sooner or later arise. Ought the property and tranquillity of the country to depend upon the compliance of the bank of England, or the value of an exchequer bill? Surely it is no ill advice that effective measures should be adopted to prepare for events which may otherwise turn out the most disastrous

* In the last line of page 55, the 9th Geo. IV. c. 92 is erroneously stated to be the act authorizing the application of a fourth of the actual surplus, while, in fact, that statute directed three millions, being the supposed annual surplus, to be yearly applied to the sinking fund. The 10 Geo. IV. c. 27 was passed when the state of the revenue had shown the fallacy of any such expectations as those upon which the former acts were passed, and which directs the application of the fourth of the actual surplus of revenue over expenditure.

to the united kingdom, as regards both our foreign and domestic relations.

One other subject requires the most serious consideration of parliament, namely, the doctrine of resumption of grants by the crown; the necessity of which is shown by the many instances of improvident grants, a small part of which is set forth in the progress of this work. Looking forward to a speedy adoption of some effectual measures which shall inevitably lead to a revision of the financial system, undoubtedly the resumption or regulation of these grants will not be neglected, the more so as the statute book, from the remotest period to a late date, presents ample precedents which may guide the judgment in this important duty.

It is measures of these kinds which will restore confidence between the people, the legislature, and the government, by satisfying the former that every effort will be made to alleviate the public burdens, to ameliorate the condition of those who labour, and to relieve the country from its dreadful pressure. Meanwhile let the various classes of the people unite their efforts for the advancement of their common welfare. Let the agricultural, the commercial, and manufacturing interests, be actuated by a spirit of mutual concession and conciliation, and let them mutually employ the language of forbearance; let them induce a confidence in the measures to be adopted by government and the legislature; let each in their respective departments display the utmost courage and exertion in obtaining a revision of the financial system. Let not the one class feel a desire at all hazards to retain, nor let the other prematurely demand the immediate repeal of even the odious, but in the present system perhaps necessary, corn laws. Let the legislature proceed step by step. Had each of those interests, alas! unitedly struggled to obtain a revision of taxation, both would long since have rendered those laws as unnecessary as they are undoubtedly

most impolitic and unjust. The author quite concurs with Earl Fitzwilliam, who in his able and humane pamphlet on the corn laws earnestly exhorts the landlord to investigate the following question dispassionately.

“Did the period of the so-called prosperity” (adopting any one period in which such prosperity was supposed to reach its highest pitch) “really bring comfort into the cottage of the labourer? Did it give him a greater command over the first necessary of life? Did it enable him to obtain something beyond mere necessities, and thus raise himself in the scale of society? To those land-owners who took advantage of the times, and to those tenants whose landlords did not, it brought wealth; but whether it brought comfort to the labourer, except in districts where enclosures, or other improvements, which cannot be repeated, were in actual progress, is a very different question. It is nevertheless a question which must be solved, before we can determine whether agricultural prosperity can be truly predicated of that period of our history. Summon therefore into your presence the men who are old enough to remember those times, and who are both able and willing to give you an account of their then condition. Let these inquiries be made in various situations. Make them in districts of old enclosure—make them in districts of open field—make them in the north, and in the middle, and in the south of England, excluding only those particular spots where such improvements were in actual progress, as when once finished cannot be repeated. If your inquiries are so conducted, you will find that the boasted period of agricultural prosperity was to the labourer a season of distress—and the one during which he began to fall from his former station to that lower condition to which we now see him reduced in many parts of England.”

It is impossible for any one to have gone through the

details contained in this work without being impressed with a conviction of the magnitude of our national resources. There is no country on the face of the earth which possesses such materials for the improvement and elevation of the condition of the whole community as the United Kingdom, and unfortunately there is none in which the comparative position of the great mass of the population is now so degraded. The causes which have been referred to by various persons as having been the means of introducing such a state as undeniably exists, are as various as the different tempers and opinions of those by whom they have been put forth ; but whatever weight we may be disposed to give to any of them, it is quite clear that it is impossible for a nation burdened, as is the English nation, by a taxation such as we have here illustrated, to be in any other than a miserable condition. Taxation diminishes the amount of employment both for capital and labour, and it even in a greater degree diminishes the return upon their employment. Is it, under these circumstances, to be wondered, that the majority of the labouring population should be impelled by a feeling of despair, to the adoption of measures, which, however illegal or unjust, appear to them to promise an amelioration of their circumstances ? The plans of government for the remedy of our social evils are such as to leave untouched the real origin of the distresses they propose to remove. They may shake the throne to its centre, swamp the House of Lords, uproot the established church, abolish tithes, ecclesiastical revenue, and church rates, reduce the aristocracy to become absentees, and their tenants paupers ; attempts may be made to improve the administration of the poor laws ; but while they leave the amount of the permanent expenditure the same ; while they take no measures for the diminution of the debt ; while the army and the civil department of the navy are kept up on their present footing ; while the expenses of fiscal collec-

tions are so enormous; while the pay of public servants is in too many instances so disproportioned to their services, and the system of pensions, allowances, superannuations, and compensations, still persisted in; in short, while upwards of 54 millions are levied from the people to be expended on the same plan as at present, the condition of the mass cannot be otherwise than wretched, and it is vain to expect for the nation either *internal* prosperity, peace, or safety, and still less *external* respect from powerful neighbours or rival competitors. We must return to the prosperous period of the year 1792; we must cease to be dependent upon the bank of England; the excellent and valued institutions of the country, its property and tranquillity, must not be daily and hourly hazarded by the turn of the exchanges, a sudden demand for gold, or the value of an exchequer bill. Adopting the sage advice of Earl Grey to the bishops, we must lose no time in putting our house in order.—“The night cometh when no man can work.”

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